

April 1, 2024

Riad Sherif  
Chief Executive Officer  
Oculus Holding AG  
Bahnhofstrasse 7  
CH-6300  
Zug, Switzerland

Re: Oculus Holding AG  
Registration

Statement on Form F-3

Filed April 1, 2024  
File No. 333-278409

Dear Riad Sherif:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Katie Kazem, Esq.