

**OCULIS HOLDING AG**  
Bahnhofstrasse 7  
CH-6300  
Zug, Switzerland

May 30, 2023

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Jimmy McNamara

**RE: Oculis Holding AG**  
**Registration Statement on Form F-1**  
**File No. 333-272256**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the “**Registrant**”) hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form F-1 (the “**Registration Statement**”) to become effective on May 31, 2023, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Katie Kazem, counsel to the Registrant, at (703) 456-8043.

Very truly yours,

**Oculis Holding AG**

/s/ Sylvia Cheung

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Sylvia Cheung  
Chief Financial Officer

cc: Riad Sherif, Oculis Holding AG  
Divakar Gupta, Cooley LLP  
Katie Kazem, Cooley LLP