

May 17, 2023

Sylvia Cheung  
Chief Financial Officer  
Oculus Holding AG  
One Gateway Center  
300 Washington Street, Suite 405  
Newton, MA 02458

Statement on Form F-1  
2023

Re: Oculus Holding AG  
Draft Registration  
Submitted May 10,  
CIK No. 0001953530

Dear Sylvia Cheung:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Jimmy  
McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences