



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 29, 2025

Alexander Zwyer  
Chief Executive Officer  
NLS Pharmaceuticals Ltd.  
The Circle 6  
8058 Zurich, Switzerland

**Re: NLS Pharmaceuticals Ltd.**  
**Registration Statement on Form F-1**  
**Filed September 25, 2025**  
**File No. 333-290516**

Dear Alexander Zwyer:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ron Ben-Bassat, Esq.