



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 2, 2010

Dr. Steve N. Slilaty
Chief Executive Officer
Sunshine Biopharma, Inc.
6100 Royalmount Avenue
Montreal, Quebec, Canada H4P 2R2

Re: Sunshine Biopharma, Inc.
Schedule 14C
Filed April 21, 2010
File No. 000-52898

Dear Dr. Slilaty:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Karen J. Garnett
Assistant Director