



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2021

Steve N. Slilaty  
Chief Executive Officer  
Sunshine Biopharma, Inc  
6500 Trans-Canada Highway  
4th Floor  
Pointe-Claire, Quebec, Canada H9R 0A5

**Re: Sunshine Biopharma, Inc**  
**Registration Statement on Form S-1**  
**Filed September 9, 2021**  
**File No. 333-259394**

Dear Dr. Slilaty:

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 Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeff Cahlon