



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2023

Camile Sebaaly  
Chief Financial Officer  
Sunshine Biopharma, Inc.  
6500 Trans-Canada Highway  
Pointe-Claire, Quebec  
Canada H9R-0A5

**Re: Sunshine Biopharma, Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed April 4, 2023**  
**File No. 001-41282**

Dear Camile Sebaaly:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences