



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2018

Nicholas DeVito  
Chief Executive Officer  
Marizyme, Inc.  
2295 Towne Lake Parkway  
Suite 116-290  
Woodstock, GA 30189

**Re: Marizyme, Inc.**  
**Registration Statement on Form 10-12G**  
**Response Dated December 11, 2018**  
**File No. 000-53223**

Dear Mr. DeVito:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to these comments, we may have additional comments.

Response Dated December 11, 2018

Form 10-Q for the Quarterly Period Ended September 30, 2018  
Statements of Operations, page 5

1. We refer to your response to comment three.
  - It is not clear why you cannot clearly distinguish operations and cash flows if all the amounts presented in the financial statements relate to your investment in GROUP, i.e., that is all the company held. Please advise. Clarify if you retained any software businesses after the spin-off.
  - Also, explain to us why you were not accounting for your 23.9% investment in GROUP under the equity method and tell us how you were accounting for your 23.9% interest and the basis for your accounting.
  - Tell us what entity the revenues reported in 2018 relate to or confirm that the revenues

Nicholas DeVito  
Marizyme, Inc.  
December 21, 2018  
Page 2

relate to GROUP.

- Explain why you do not believe your 23.9% interest in GROUP is a business.

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Results of Operations  
Operating Expenses, page 36

2. Refer to your response to comment one. Please confirm that in future filings you will describe the changes in both the Operating Expenses line item and the General Expenses line item separately.

Note 8. Assets and Liabilities Held for Sale, page F-12

3. Please refer to your response to comment two. Please explain why you used 2,945,691 shares for the fair value at March 31, 2018 when the disclosure on page 7 states the Company's interest was 1,198,324 shares.

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.

You may contact Vanessa Robertson at (202) 551-3649 or Lisa Vanjoske at (202) 551-3614 if you have questions regarding comments on the financial statements and related matters. Please contact Tonya K. Aldave at (202) 551-3601 or J. Nolan McWilliams at (202) 551-3217 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Paul C. Levites, Esq.