



DIVISION OF
CORPORATION FINANCE

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

October 21, 2021

David Ludvigson
Chief Executive Officer
Boston Therapeutics, Inc.
5900 Hollis Street
Emeryville, CA 95608

Re: Boston Therapeutics, Inc.
Registration Statement on Form S-1
Filed October 15, 2021
File No. 333-260298

Dear Mr. Ludvigson:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Stephen Cohen, Esq.