



DIVISION OF
CORPORATION FINANCE

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

September 6, 2017

George Anastassov
President
AXIM Biotechnologies, Inc.
45 Rockefeller Plaza, 20th Floor, Suite 83
New York, NY 10111

Re: AXIM Biotechnologies, Inc.
Registration Statement on Form S-3
Filed August 24, 2017
File No. 333-220155

Dear Dr. Anastassov:

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 Dorrie Yale at 202-551-8776 with any questions.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: John P. Cleary, Esq.