



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2017

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

**Re: AXIM Biotechnologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed April 17, 2017**  
**File No. 000-54296**

Dear Dr. Anastassov:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance  
Office of Healthcare and  
Insurance