



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2019

Robert Malasek  
Chief Financial 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, 2018**  
**Filed April 8, 2019**  
**File No. 000-54296**

Dear Mr. Malasek:

We have reviewed your October 29, 2019 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment 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 comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 23, 2019 letter.

Form 10-K for the Fiscal Year Ended December 31, 2018

Item 15. Exhibits, Financial Statement Schedules, page 20

1. We note your response to our prior comment. Please also confirm that you will file your May 11, 2015 license agreement with related party CanChew Biotechnologies, LLC, as an exhibit or provide your analysis demonstrating why you do not consider this agreement to be a material contract under Regulation S-K, Rule 601(b)(10).

Robert Malasek  
AXIM Biotechnologies, Inc.  
November 25, 2019  
Page 2

You may contact Rolf Sundwall at 202-551-3105 or Kevin Vaughn at 202-551-3494 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences