



DIVISION OF  
CORPORATION FINANCE

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

May 19, 2021

John W. Huemoeller, II  
President  
AXIM Biotechnologies, Inc.  
6191 Cornerstone Court, E. Suite 114  
San Diego, CA 92121

**Re: AXIM Biotechnologies, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 14, 2021**  
**File No. 333-256162**

Dear Mr. Huemoeller:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences