



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2022

John W. Huemoeller  
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 July 25, 2022**  
**File No. 333-266305**

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Christopher L. Tinen, Esq.