

DIVISION OF CORPORATION FINANCE

June 7, 2023

John 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 June 2, 2023 File No. 333-272390

Dear John 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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: John Cleary