



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2024

Joanne Wendy Kim  
Chief Financial Officer  
BIOVIE INC.  
680 W Nye Lane, Suite 204  
Carson City, NV 89703

**Re: BIOVIE INC.**  
**Form 10-K for the Fiscal Year Ended June 30, 2023**  
**Filed August 16, 2023**  
**File No. 001-39015**

Dear Joanne Wendy Kim:

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 of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences