



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2024

Ilan Sobel  
Chief Executive Officer  
BioHarvest Sciences Inc.  
1140-625 Howe Street  
Vancouver, BC V6C 2T6, Canada

**Re: BioHarvest Sciences Inc.**  
**Registration Statement on Form 20-F**  
**Filed June 14, 2024**  
**File No. 000-56663**

Dear Ilan Sobel:

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

cc: Steve O'Neill, Esq.