



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