

DIVISION OF CORPORATION FINANCE

April 13, 2021

Howard Doong Chief Executive Officer ABVC Biopharma, Inc. 44370 Old Warm Springs Blvd. Fremont, CA 94538

> Re: ABVC Biopharma, Inc. Registration Statement on Form S-1 Filed April 8, 2021 File No. 333-255112

Dear Dr. Doong:

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: Louis Taubman, Esq.