

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

November 4, 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-3
Filed October 29, 2021
File No. 333-260588

Dear Mr. 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 Jason L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Louis Taubman