



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2025

Dr. Steve N. Slilaty  
Chief Executive Officer and Director  
Sunshine Biopharma Inc.  
333 Las Olas Way  
CU4 Suite 433  
Fort Lauderdale, FL 33301

**Re: Sunshine Biopharma Inc.**  
**Registration Statement on Form S-3**  
**Filed January 6, 2025**  
**File No. 333-284142**

Dear Dr. Steve N. Slilaty:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jeff Cahlon, Esq.