



DIVISION OF
CORPORATION FINANCE

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

May 4, 2026

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

**Re: Sunshine Biopharma Inc.
Draft Registration Statement on Form S-1
Submitted April 28, 2026
CIK No. 0001402328**

Dear Steve Slilaty:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and non-public draft submission on EDGAR at least two business days prior to the requested effective date and time. 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: Jeff Cahlon, Esq.