



DIVISION OF
CORPORATION FINANCE

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

November 15, 2021

Kenneth L. Waggoner
Chief Executive Officer
PharmaCyte Biotech, Inc.
3960 Howard Hughes Parkway
Suite 500
Las Vegas, NV 89169

Re: PharmaCyte Biotech, Inc.
Registration Statement on Form S-3
Filed November 8, 2021
File No. 333-260849

Dear Mr. Waggoner:

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 Gary Guttenberg at (202) 551-6477 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Merrill Kraines