

May 4, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

**Re: Lexaria Bioscience Corp.  
Registration Statement on Form S-1, as amended  
File No. 333-271096**

Ladies and Gentlemen:

As the underwriter of the proposed offering of Lexaria Biosciences. (the "*Company*"), we hereby withdraw our prior letter to join the acceleration request of the Company dated May 3, 2023 for the above-referenced Registration Statement.

Very truly yours,

**Maxim Group LLC**

By: /s/ Clifford A. Teller  
Name: Clifford A. Teller  
Title: Co-President