



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

DIVISION OF  
CORPORATION FINANCE

May 3, 2022

Sidney Chan  
Chief Executive and Chief Financial Officer  
ALR Technologies, Inc.  
7400 Beaufont Springs Dr , Suite 300  
Richmond , Virginia 23225

**Re: ALR Technologies, Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed March 22, 2022**  
**File No. 000-30414**

Dear Mr. Chan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Steven Brassard