



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2021

Timothy Rogers  
Chief Financial Officer  
Alterola Biotech, Inc.  
47 Hamilton Square Birkenhead Merseyside  
CH41 5AR United Kingdom

**Re: Alterola Biotech, Inc.**  
**Registration Statement on Form S-1**  
**Filed October 19, 2021**  
**File No. 333-260340**

Dear Mr. Rogers:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Scott Doney, Esq.