



DIVISION OF
CORPORATION FINANCE

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

April 15, 2022

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

Re: Alterola Biotech, Inc.
Registration Statement on Form S-1
Filed April 7, 2022
File No. 333-264178

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Scott Doney, Esq.