



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2022

Timothy Rogers  
Chief Financial Officer  
ALTEROLA BIOTECH INC.  
47 Hamilton Square  
Birkenhead Merseyside CH415AR  
United Kingdom

**Re: ALTEROLA BIOTECH INC.**  
**Form 10-K for the Year Ended March 31, 2022**  
**File No. 333-156091**

Dear Mr. Rogers:

We have completed our review of your filings. 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 Life Sciences