

Via Facsimile and U.S. Mail
Mail Stop 6010

January 10, 2007

Mr. Gary Coy
Vice President and Chief Financial Officer
Amarillo Biosciences, Inc.
4134 Business Park Drive
Amarillo, TX 79110

Re: Amarillo Biosciences, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Form 10-QSB for the Quarterly Period Ended March 31, 2006
Form 10-QSB for the Quarterly Period Ended June 30, 2006
File No. 000-20791

Dear Mr. Coy:

We have completed our review of your Forms 10-KSB and 10-QSBs and have no further comments at this time.

Sincerely,

Jim Atkinson
Accounting Branch Chief