



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2021

Stephen T. Chen  
Chief Executive Officer  
Amarillo Biosciences, Inc.  
4134 Business Park Drive  
Amarillo, TX 79110

**Re: Amarillo Biosciences, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed January 28, 2021**  
**File No. 000-20791**

Dear Dr. Chen:

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 Life Sciences

cc: John Junyong Lee