



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 10, 2016

Via E-mail

Mr. Daniel de Liege  
Chief Executive Officer  
Alliance BioEnergy Plus, Inc.  
400 N. Congress Avenue, Suite 130  
West Palm Beach, FL 33401

**Re: Alliance BioEnergy Plus, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed April 13, 2016  
File No. 0-54942**

Dear Mr. Liege:

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,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction