

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

May 3, 2021

Benjamin Slager Chief Executive Officer Alliance BioEnergy Plus, Inc. 3710 Buckeye Street, Suite 120 Palm Beach Gardens, FL 33410

> Re: Alliance BioEnergy Plus, Inc. Form 10-K for the Year Ended December 31, 2020 Filed April 6, 2011 File No. 000-54942

Dear Mr. Slager:

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