

DIVISION OF CORPORATION FINANCE

May 23, 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. Registration Statement on Form 10-12G Filed January 5, 2021 File No. 000-54942

Dear Mr. Slager:

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: Rob Diener, Esq.