

Mail Stop 0306

June 16, 2005

Mr. Todd Noble  
Chief Financial Officer  
Advanced ID Corporation  
6143 - 4 Street SE, Suite 14  
Calgary, Alberta, Canada T2H 2H9

RE: Advance ID Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2004  
Filed March 31, 2005  
Form 10-QSB for Fiscal Quarter Ended March 31, 2005  
File No. 000-24965

Dear Mr. Noble:

We have reviewed your response to our letter dated June 6, 2005 and have the following additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB for the fiscal year December 31, 2004

Financial Statements

Report of Independent Registered Public Accounting Firm, page 19

1. We refer to your response to comment 3. Disclosures in MD&A and in the basic financial statements suggest that you might not be able to continue as a going concern. You indicate that you believe the disclosed conditions are alleviated by the matters addressed in your response. Accordingly, it appears that MD&A should present more detailed discussion about why you believe your business will continue as a going concern. Refer to paragraph 11 to AU Section 341. Revise future filings and/or advise.

Note 1. Business and Summary of Significant Accounting Policies, page 24

Stock Options, page 26

2. We refer to the response to prior comment 11. The pro forma information provided under paragraph 45 to SFAS 123 should be prepared assuming application of the fair value method. As set forth in paragraph 30 to SFAS 123, the compensation cost for an award of equity instruments to employees shall be recognized over the period(s) in which the related employee services are rendered.

Accordingly, it appears that the pro forma presentation should include a measure of compensation for the services rendered during the period regardless of whether the options have vested. Either revise future filings or further explain how your method is consistent with the guidance from SFAS 123.

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your response that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Patrick Enunwaonye, Staff Accountant, at (202) 551-3645 or me, at (202) 551-3605 if you have questions regarding comments on the financial statements and related matters. In this regard, do not hesitate to contact Brian Cascio, Accounting Branch Chief, at (202) 551-3676 with any other concerns.

Sincerely,

Gary Todd  
Review Accountant

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Mr. Todd Noble  
Advanced ID Corporation  
June 16, 2005