

**Mail Stop 4561**  
**Via Fax (425) 605-5388**

July 21, 2008

B.S.P Marra  
Chief Financial Officer  
Atlas Technology Group, Inc.  
2001 152<sup>nd</sup> Avenue NE  
Redmond, WA 98052

Re: **Atlas Technology Group, Inc.**  
**Forms 8-K filed June 20, 2008 and July 17, 2008**  
**File No. 000-28675**

Dear Mr. Marra:

We have completed our review of your Form 8-Ks noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider  
Staff Accountant