

Mail Stop 3561

March 21, 2008

Via U.S. Mail

Mr. Wayne I. Danson
President and Chief Executive Officer
Advanced Communications Technologies, Inc.
420 Lexington Avenue
New York, NY 10170

Re: **Advanced Communications Technologies, Inc.**
 Proxy Statement on Schedule 14A
 File No. 000-30486

Dear Mr. Danson:

We have completed our review of your Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Gary A. Miller
 Eckert Seamans Cherin & Mellott, LLC