

Via Facsimile and U.S. Mail
Mail Stop 6010

November 6, 2008

Alex Stelmak
Chief Executive Officer and Director
Advanced Technologies Group, Ltd.
921 Bergen Avenue, Suite 405
Jersey City, New Jersey 07306

**Re: Advanced Technologies Group, Ltd.
 Form 10-KSB for the Year Ended January 31, 2008
 File No. 000-30987**

Dear Mr. Stelmak:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Carlton Tartar
Accounting Branch Chief