

Mail Stop 3561

February 2, 2010

Mr. Alex Stelmak  
Chief Executive Officer  
Advanced Technologies Group, Inc.  
331 Newman Springs Road  
Suite 143  
Red Bank, NJ 07701

**Re:   Advanced Technologies Group, Inc.  
      Form 10-K for Fiscal Year Ended  
      January 31, 2009  
      Filed May 18, 2009  
      File No. 000-30987**

Dear Mr. Stelmak:

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

Sincerely,

Brian K. Bhandari  
Accounting Branch Chief