

Mail Stop 3561

February 7, 2008

Christopher J. Nichols, President  
Advance Growing System, Inc.  
3050 Royal Boulevard South, Suite 135  
Alpharetta, GA 30022

**Re: Advance Growing System, Inc.  
Amendment 5 to Registration Statement on Form 10-SB  
Filed January 31, 2008  
File No. 0-52572**

Dear Mr. Nichols:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Lyle J. Mortensen, Esq.