



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 19, 2020

Kai Gui  
Chief Financial Officer  
Advanced Biomedical Technologies, Inc.  
350 Fifth Ave, 59th Floor  
New York, NY 10118

**Re: Advanced Biomedical Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended October 31, 2019**  
**Filed March 20, 2020**  
**File No. 000-53051**

Dear Mr. Gui:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences