



DIVISION OF  
CORPORATION FINANCE

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

February 26, 2015

Via Facsimile

Mr. James Winsor  
Chief Executive Officer  
AVT, Inc.  
341 Bonnie Circle, Suite 102  
Corona, California 92880

**RE: AVT, Inc.**  
**Item 4.02 Form 8-K**  
**Filed November 25, 2014**  
**File No. 0-53372**

Dear Mr. Winsor:

We issued comments to you on the above captioned filing on December 1, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by March 12, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Ernest Greene, Staff Accountant at (202) 551-3733 or me at (202) 551-3768 with any questions.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief