



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

DIVISION OF
CORPORATION FINANCE

August 27, 2012

Via E-mail
Kin Cheng
Chief Financial Officer
Antiviral Technologies, Inc.
Suite 1211, Tower II, Silvercord, 30 Canton Road
Tsimshatsui, Kowloon, Hong Kong

Re: Antiviral Technologies, Inc.
Form 10-K for the Fiscal Year ended December 31, 2011
Filed March 29, 2012
File No. 000-53449

Dear Mr. Cheng:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amit Pande

Amit Pande
Accounting Branch Chief