



DIVISION OF
CORPORATION FINANCE

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

April 14, 2011

Mr. Robert E. Wolfe
Chief Executive Officer
Advanced Oxygen Technologies, Inc.
C/O Crossfield, Inc.
653 VT Route 12A, PO Box 189
Randolph, VT 05060

**RE: Advanced Oxygen Technologies, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed September 23, 2010
File No. 0-09951**

Dear Mr. Wolfe:

We issued comments to you on the above captioned filing on January 20, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by April 28, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by April 28, 2011, 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 filings 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 release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact me at 202-551-3486 if you have any questions.

Sincerely,

Daniel L. Gordon
Accounting Branch Chief