



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 1, 2005

Via U.S. Mail and Fax (212- 583 0001)

Thomas Finn
Chief Financial Officer
Advance Nanotech, Inc
30 Rockefeller Plaza
New York, NY 10112

**Re: Advance Nanotech, Inc
Form 10-KSB for the year ended December 31, 2004
Filed May 6, 2004**

Forms 10-QSB for fiscal quarter ended March 31 and June 30, 2005

File No. 0-10065

Dear Mr. Finn:

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

Sincerely,
/s/ Carlos Pacho
for Larry Spirgel
Assistant Director