

Mail Stop 4561

June 10, 2009

Matthew W. Shankle  
Chief Executive Officer  
Advance Display Technologies, Inc.  
7334 South Alton Way, Suite F  
Centennial, Colorado 80112

**Re: Advance Display Technologies, Inc.  
Form 10-KSB for the fiscal year ended June 30, 2008  
Filed on October 14, 2008  
File No. 000-15224**

Dear Mr. Shankle:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief