

Via Facsimile and U.S. Mail
Mail Stop 6010

March 23, 2007

Mr. Michael G. Bansley
Chief Financial Officer
Advanced Biotherapy, Inc.
141 West Jackson Boulevard
Suite 2182
Chicago, IL 60604

Re: Advanced Biotherapy, Inc
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
File No. 0-26323

Dear Mr. Bansley:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant