



DIVISION OF
CORPORATION FINANCE

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

November 18, 2010

Via U.S. Mail & Facsimile

H. Philip Cash
President and Director
Advanced Mineral Technologies, Inc.
Route 1 Box 1092
Fairfield, ID 83327

**Re: Advanced Mineral Technologies, Inc.
Item 4.01 Form 8-K
Filed November 4, 2010
File No. 0-16602**

Dear Mr. Cash:

We have completed our review of your Item 4.01 Form 8-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief