



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 7, 2006

David Lieberman  
Chief Executive Officer  
Advanced Plant Pharmaceuticals, Inc.  
43 West 33<sup>rd</sup> Street  
New York, NY 10001

**Re:   Advanced Plant Pharmaceuticals, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2005**  
**Filed March 22, 2006**  
**File No. 000-29462**

Dear Mr. Lieberman:

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

Sincerely,

April Sifford  
Branch Chief

cc:   via facsimile  
Stephen Fleming, Esq.  
(212) 930-9725