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the Company's financial statements. The decision to change accountants was recommended and approved by the Company's Board of Directors.

During the Company's two most recent fiscal years, there have not been any disagreements with Crouch, Bierwolf & Chisholm on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure nor have their report on the financial statement for either of the past two years contained an adverse opinion or a disclaimer of opinion, or was qualified or modified as to uncertainty, audit scope, or accounting principles.

The Company provided Crouch, Bierwolf & Chisholm with a copy of this Current Report on Form 8-K/A prior to its filing with the Commission and requested that Crouch, Bierwolf & Chisholm furnish the Company with a letter addressed to the SEC stating whether it agrees with the statements made in this Current Report on Form 8-K/A and, if not, stating the respects in which it does not agree. The letter of Crouch, Bierwolf & Chisholm is attached as an exhibit to this Current Report on Form 8-K/A.

Item 5. Other Events

Not Applicable

Item 6. Resignation of Registrant's Directors.

Not Applicable

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

Exhibit 16 Letter of Crouch, Bierwolf & Chisholm regarding change in certifying accountant.

Item 8. Change in Fiscal Year.

Not Applicable

Item 9. Sales of Equity Securities Pursuant to Regulation S.

Not Applicable

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ADVANCE TECHNOLOGIES, INC

Date: 04/23/2002

By /s/GARY E. BALL

Gary E. Ball, President and Director

