January 27, 2009

Mr. Scott A. Francis Vice-President, Chief Financial Officer ADDVantage Technologies Group, Inc. 1221 East Houston Broken Arrow, Oklahoma 74012

Re: ADDVantage Technologies Group, Inc.

Item 4.01 Form 8-K Filed January 8, 2009 File No. 001-10799

Dear Mr. Francis:

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

Sincerely,

Ta Tanisha Meadows Staff Accountant