



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

April 25, 2008

Via U.S. mail and facsimile (250-833-1954)

Mr. Sheridan B. Westgarde  
Chairman and Chief Executive Officer  
Aquatic Cellulose International Corporation  
331 4th Street NE  
Salmon Arm, B.C., V1E 4P2, Canada

**Re: Aquatic Cellulose International Corporation**  
**Preliminary Information Statement on Schedule 14C**  
**Filed April 24, 2007**  
**File No. 000-27063**

Dear Mr. Westgarde:

We have completed our review of your Schedule 14A and have no further comments at this time.

Sincerely,

Jennifer Hardy  
Branch Chief