

Mail Stop 3561

December 31, 2007

Kenneth Barker, Chief Executive Officer
Naturally Advanced Technologies, Inc.
1307 Venables Street
Vancouver, British Columbia
Canada V5L 2G1

**Re: Naturally Advanced Technologies, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 2, 2007
Form 10-KSB/A for Fiscal Year Ended December 31, 2005
Filed June 6, 2007
Form 10-KSB/A for Fiscal Year Ended December 31, 2004
Filed June 15, 2007
Forms 10-QSB for Fiscal Quarters Ended March 31, 2007,
June 30, 2007 and September 30, 2007
Filed May 15, 2007, August 14, 2007 and November 14, 2007
Form 10-QSB/A for Fiscal Quarter Ended September 30, 2006
Filed June 6, 2007
Form 10-QSB/A for Fiscal Quarter Ended September 30, 2005
Filed June 6, 2007
Form 10-QSB/A for Fiscal Quarter Ended June 30, 2005
Filed June 15, 2007
Form 10-QSB/A for Fiscal Quarter Ended March 31, 2005
Filed June 15, 2007
Response Letters Dated February 9, 2006, November 9, 2006,
June 6, 2007 and November 15, 2007
File No. 0-50367**

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Dear Mr. Barker:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Thomas J. Deutsch
Via Fax: (604) 685-7084