

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 19, 2008

Kenneth C. Barker  
Chief Executive Officer and Director  
Naturally Advanced Technologies, Inc.  
1008 Homer Street, Suite 402  
Vancouver, British Columbia, Canada V6B2X1

**Re: Naturally Advanced Technologies, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-50367**

Dear Mr. Barker:

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

Sincerely,

Carlton Tartar  
Branch Chief