

Mail Stop 3561

December 23, 2009

Mr. Kenneth C. Barker
Chief Executive Officer
Naturally Advanced Technologies, Inc.
108 Homer Street, Suite 402
British Columbia, Canada V6B 2X1

**Re: Naturally Advanced Technologies, Inc
Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 13, 2009
File No. 000-50367**

Dear Mr. Barker:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services