

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