



DIVISION OF  
CORPORATION FINANCE

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

Mr. Walter Cruickshank  
Chief Financial Officer  
Natural Blue Resources, Inc.  
146 West Plant Street  
Suite 300  
Winter Garden, Florida 34787

February 24, 2010

RE:           **Natural Blue Resources, Inc.**  
              **Form 10-K for the Fiscal Year Ended December 31, 2008**  
              **Filed April 15, 2009**  
              **File No. 333-128060**

Dear Mr. Cruickshank:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director