

Mail Stop 6010

May 7, 2008

VIA U.S. MAIL

Mr. David M. Kolkind
Chief Financial Officer
1480 Northern Pacific Road
Brainerd, Minnesota 56401

Re: Nature Vision, Incorporated
Form 10-KSB for the year ended December 31, 2007
Filed March 24, 2008
File No. 000-07475

Dear Mr. Kolkind:

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

Sincerely,

Angela Crane
Accounting Branch Chief