



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

July 10, 2009

VIA U.S. MAIL

Robert P. King  
Chief Financial Officer  
Nature Vision, Inc.  
1480 Northern Pacific Road  
Brainerd, Minnesota 56401

**Re: Nature Vision, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-07475**

Dear Mr. King:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant