

McGladrey & Pullen

Certified Public Accountants

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April 29, 2008


Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Re: NaturalNano, Inc.
Commission File # 000-49901

Ladies and Gentlemen:

We have read the statements made by **NaturalNano, Inc.** included under Item 4.01 of its Form 8-K filed on April 29, 2008, and we agree with such statements concerning our firm.

Very truly yours,

A handwritten signature in cursive script that reads "McGladrey & Pullen, LLP". The signature is written in dark ink and is positioned above the printed name of the firm.

McGLADREY & PULLEN, LLP