

Mail Stop 3561

May 22, 2007

Mr. Ralph D. McRae  
Chairman and CEO  
Leading Brands, Inc.  
Suite 1800 – 1500 West Georgia  
Vancouver BC Canada V6G 2Z6

**Re:   Leading Brands, Inc.  
      Form 20-F for the Fiscal Year Ended February 28, 2006  
      Filed May 31, 2006  
      File No. 0-19884**

Dear Mr. McRae:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

William Choi  
Accounting Branch Chief