



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 5, 2010

Via U.S. Mail and Facsimile to (604) 685-5249

Mr. Ralph D. McRae  
Chief Executive Officer  
Leading Brands, Inc.  
Suite 1800  
1500 West Georgia Street  
Vancouver, BC, CA V6G 2Z6

**Re:   Leading Brands, Inc.  
      Form 20-F for Fiscal Year Ended February 28, 2009  
      Filed June 1, 2009  
      File No. 000-19884**

Dear Mr. McRae:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Healthcare Services