



DIVISION OF
CORPORATION FINANCE

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

September 14, 2010

Mr. M. Truman Hunt
Chief Executive Officer
Nu Skin Enterprises, Inc.
75 West Center Street
Provo, UT 84601

Re: Nu Skin Enterprises, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed March 1, 2010
File No. 001-12421
Schedule 14A
Filed April 27, 2010

Dear Mr. Hunt:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services