

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 22, 2007

Mr. Stephen D. Fenstermacher  
Chief Financial Officer  
Mannatech, Incorporated  
600 South Royal Lane  
Suite 200  
Coppell, TX 75019

**Re: Mannatech, Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**File Number: 000-24657**

Dear Mr. Fenstermacher

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief