

Mail Stop 3561

February 3, 2009

Mr. Richard Goudis, CFO
Herbalife, Ltd.
P.O. Box 309GT
Ugland House, South Church Street
Grand Cayman, Cayman Islands

Re: Herbalife, Ltd.
Form 10-K for Fiscal Year Ended December 31, 2007
File No. 001-32381

Dear Mr. Goudis:

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

Sincerely,

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