



DIVISION OF
CORPORATION FINANCE

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

November 15, 2010

Mr. Michael D. Dean
President and Chief Executive Officer
Nature's Sunshine Products, Inc.
75 East 1700 South
Provo, Utah 84606

**Re: Nature's Sunshine Products, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Forms 10-Q for the Quarterly Periods Ended March 31 and June 30, 2010
File No. 001-34483**

Dear Mr. Dean:

We have completed our review of your Form 10-K and Forms 10-Q filing and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief