

**United States  
Securities and Exchange Commission**

Washington, D.C. 20549

**FORM 8-K/A**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **April 14, 2006**

**Nature's Sunshine Products, Inc.**

(Exact name of registrant as specified in its charter)

**Utah**

(State or other jurisdiction of incorporation)

**0-8707**

(Commission File Number)

**87-0327982**

(IRS Employer Identification Number)

**75 East 1700 South  
Provo, Utah 84606**

(Address of principal executive offices) (Zip Code)

**(801) 342-4300**

(Registrant's telephone number, including area code)

Check the appropriate box below if the form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2 to Form 8-K):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 24.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 40.13e-4(c))

**Item 4.01 Change in Registrant's Certifying Accountant**

On March 31, 2006, Nature's Sunshine Products, Inc. (the "Company") received a letter from KPMG LLP ("KPMG"), pursuant to which KPMG resigned as the Company's independent registered public accounting firm. The Company reported KPMG's resignation in a Form 8-K filed with the Securities and Exchange Commission (the "SEC") on April 3, 2006 (the "April 3, 2006 Form 8-K") and included as an exhibit to the April 3, 2006 Form 8-K a copy of the KPMG letter. On April 14, 2006, at approximately 4:00 p.m., the Company received a letter from KPMG addressed to the SEC (the "Letter") stating its agreements and disagreements with the disclosure made in the April 3, 2006 Form 8-K. A copy of KPMG's April 14, 2006 letter is attached to this Form 8-K/A as exhibit 99.1.

The Company will issue a response to certain of the factual items contained in the Letter as soon as reasonably possible.

**Item 9.01 Financial Statements and Exhibits.**

(d) The following exhibit is being furnished herewith:

99.1 Letter from KPMG dated April 14, 2006

2

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

April 17, 2006

By: **NATURE'S SUNSHINE PRODUCTS, INC.**

/s/ Stephen M. Bunker  
Name: Stephen M. Bunker  
Title: Chief Financial Officer, Vice President of  
Finance and Treasurer of the Company

3





**KPMG LLP**  
 Suite 1500  
 15 West South Temple  
 Salt Lake City, UT 84101-9901

April 14, 2006

Securities and Exchange Commission  
 Washington, D.C.

Ladies and Gentlemen:

We were previously principal accountants for Nature's Sunshine Products, Inc. (the Company) and, under the date of March 14, 2005, we reported on the consolidated financial statements of Nature's Sunshine Products, Inc. as of and for the years ended December 31, 2004 and 2003, management's assessment of the effectiveness of internal control over financial reporting as of December 31, 2004 and the effectiveness of internal control over financial reporting as of December 31, 2004. On March 31, 2006, we resigned pursuant to section 10A of the Securities Exchange Act of 1934.

We have read the Company's statements included under Item 4.01 of its Form 8-K dated April 3, 2006 and we agree with such statements except as follows:

With respect to the second paragraph (and the eighth paragraph) we disagree with the statement that the exact amount of any errors and the periods to which they relate had not been determined and finalized. With respect to certain errors, the Investigative Team had completed its investigation and identified both the proposed amount of the errors and the period in which they occurred.

With respect to the third paragraph, we disagree with the statement that KPMG LLP (KPMG) required certain remedial measures based on our interpretation of the findings presented in the Preliminary Report. The Investigative Team found and reported on March 15, 2006 that their investigation was complete as to certain matters and that they had reached the conclusion, and were recommending, that the employment of Mr. Faggioli, the Company's Chief Executive Officer, be terminated and that Mr. Cristiani, the chair of the Audit Committee, be removed from his position. The Special Committee concurred with the recommendation. The Board Chairman, Ms. Kristine Hughes, and Board members Ms. Pauline Hughes and Mr. Eugene Hughes stated that they would not terminate Mr. Faggioli.

With respect to the fifth paragraph we disagree with the statement that the Investigative Team and Special Committee agreed that the interim steps regarding Mr. Faggioli were appropriate and consistent with their recommendations and with respect to the sixth paragraph we disagree with the statement that Mr. Faggioli's continuing as an employee was in line with the recommendation of the Independent Investigators. On March 30, 2006, a member of the Special Committee communicated to KPMG that the conclusion and recommendation as to the termination of Mr. Faggioli had not changed and that nothing supported holding off on that recommendation any longer.

We are not in a position to agree or disagree with the first, second and fourth sentences of the fifth paragraph or with the statement in the first sentence of the sixth paragraph that the board of directors met and, in the interest of resolving the matter with KPMG, Franz Cristiani offered to resign from the Board or with the statement in the fourth sentence of the sixth paragraph that the Company's Board met on March 31, 2006 to discuss KPMG's position.

KPMG LLP, a U.S. limited liability partnership, is the U.S. member firm of KPMG International, a Swiss cooperative.

With respect to the ninth paragraph, we disagree that, except to the extent discussed in the Form 8-K, there were no other reportable events through April 3, 2006, the date of the Form 8-K. The Company, in the Form 8-K, did not identify which matters it considered to be reportable events. We observe that the following are reportable events within the meaning of Item 304(a)(1)(v) of Regulation S-K:

1. We advised the Company's Audit Committee that, because of issues outlined and conclusions reached in the Preliminary Report of the Investigative Team, we could no longer rely on management's representations.
2. We advised the Company's Audit Committee that as a result of information brought to our attention by the findings and conclusions reached in the Preliminary Report previously issued financial statements could no longer be relied upon and it would be necessary to expand significantly the scope of our audit with respect to the Company's 2005 and previously issued financial statements. Due to our resignation we have not expanded the scope of our audit or performed further investigations.
3. We advised the Company's Audit Committee that the Company had failed to take timely and appropriate remedial actions.

Very Truly Yours,

**KPMG LLP**