

## 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