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

FORM 8-K

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

	August 6, 2014	_
	Date of Report (Date of earliest event reported)	_
	NU SKIN ENTERPRISES, INC.	
	(Exact name of registrant as specified in its charter)	_
Delaware	001-12421	87-0565309
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)
incorporation	75 West Center Street	rumber)
	Provo, UT 84601	
	(Address of principal executive offices and zip code)	-
	(801) 345-1000	
	(Registrant's telephone number, including area code)	
	N/A	_
	(Former name or former address, if changed since last report)	
Check the appropriate box below if the provisions:	he Form 8-K filing is intended to simultaneously satisfy the filing obligation of the	registrant under any of the following
☐ Written communications pursuan	t to Rule 425 under the Securities Act (17 CFR 230.425)	
☐ Soliciting material pursuant to Ru	ule 14a-12 under the Exchange Act (17 CFR 240.14a-12)	
Pre-commencement communication	tions pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))	
Pre-commencement communication	tions pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4 (c))	

Item 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.

On August 5, 2014 the Audit Committee (the "Committee") of Nu Skin Enterprises, Inc. (the "Company") determined to restate the Company's consolidated financial statements for the quarter ended March 31, 2014 to correct the accounting related to (i) hyper-inflationary adjustments with respect to operations in Venezuela, and (ii) tax rebates related to the Company's new China headquarters. Based on discussions with its independent registered public accounting firm, PricewaterhouseCoopers LLP, the Committee has determined that hyper-inflationary adjustments should have been recorded as charges to Other Income (Expense) rather than as adjustments to Accumulated Other Comprehensive Loss in the Stockholders' Equity section of the balance sheet. The Committee also determined that the Company should have recorded income to Other Income (Expense) for the China tax rebates.

The Company plans to make these corrections by restating its consolidated financial statements for the period ended March 31, 2014 in an amendment to its Quarterly Report on Form 10-Q to include a \$21 million charge to Other Income (Expense) related to the hyper-inflationary accounting error and \$7 million of income related to the China tax rebate. With respect to the hyper-inflationary correction, \$15 million related to the first quarter of 2014, and \$6 million related to periods prior to 2014. The Company does not plan to amend financial statements for periods prior to 2014 as the amounts were determined to be immaterial.

A preliminary estimate of the impact of these corrections is shown in the following tables:

Three Months Ended March 31, 2014

(in thousands, except per share amounts)

	As	As Reported		Adjusted	Difference
Revenue	\$	671,061	\$	671,061	_
Cost of sales		106,644		106,644	_
Gross profit		564,417		564,417	_
Operating expenses: Selling expenses		313,101		313,101	_
General and administrative expenses		150,119		150,119	_
Total operating expenses		463,220		463,220	_
Operating income		101,197		101,197	_
Other income (expense), net		(3,604)		(17,508)	(13,904)
Income before provision for income taxes		97,593		83,689	(13,904)
Provision for income taxes		33,332		28,835	(4,497)
Net income	\$	64,261	\$	54,854	(9,407)
Net income per share:					
Basic	\$ \$	1.09	\$	0.93	\$ (0.16)
Diluted	\$	1.05	\$	0.90	\$ (0.15)
Weighted average common shares outstanding:					
Basic		58,869		58,869	_
Diluted		61,227		61,227	_

As of March 31, 2014

ASSETS Uniform taskers Security		(in thousands)				
Current assets: 284,580 284,580 2.84,580		As	As Reported		Adjusted	Difference
Cash and cash equivalents \$ 284,580 \$ 284,580 - Current investments 18,703 18,703 - Current investments \$ 56,644 56,644 - Co. - Current investments \$ 56,644 56,644 - Co. - Co. - Current investments \$ 410,668 410,668 - Current investments - Current investmen						
Current investments 18,703 18,703 - Accounts receivable 56,644 56,644 - Inventories, net 410,668 - Prepaid expenses and other 149,523 150,375 852 Property and equipment, net 411,929 411,929 - Goodwill 112,446 112,446 - Other intangible assets, net 81,377 81,377 - Other assets 115,751 115,751 - Total assets 51,641,621 \$162,473 852 Extract liabilities 85,1276 \$5,1276 - Accrued expenses 449,434 439,815 (9,619) Current portion of long-term debt 80,031 80,31 - Current portion of long-term debt 190,882 - - Other liabilities 79,418 79,102 (9,619) Total liabilities 79,418 79,102 (9,619) Current portion of long-term debt 190,882 - - Other liabilitie		_		_		
Accounts receivable 56,644 56,644 - Inventories, net 410,668 410,668 - Prepaid expenses and other 149,523 150,375 852 Property and equipment, net 411,929 411,929 - Goodwill 112,446 112,446 - Other intangible assets, net 81,377 81,377 - Other assets 115,751 151,571 - Total assets \$1,641,621 \$1,642,473 852 LARBILITIES AND STOCKHOLDERS' EQUITY LARCounts payable \$51,276 \$51,276 \$- Accrued expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 - Curg-term debt 190,882 190,882 - Other liabilities 794,18 77,912 (9,619) Other liabilities 794,84 79,912 (1,108) Other liabilities 91 9 1 Class A common stock 91		\$		\$		_
Inventories, net 410,668 410,668 - Prepaid expenses and other 419,523 150,375 852 Property and equipment, net 411,952 920,118 920,707 852 Property and equipment, net 411,298 411,929 -						_
Prepaid expenses and other 149,523 150,375 852 Property and equipment, net 411,929 411,929 - Good will 112,446 112,446 - Other intangible assets, net 81,377 81,377 - Other assets 115,751 115,751 - Total assets \$1,641,621 \$1,624,733 852 LARBILITIES AND STOCKHOLDERS' EQUITY Current liabilities \$51,276 \$1,275 19.6 Accounts payable \$51,276 \$1,272 (9,619 Accounts payable \$80,31 88,031 6,619 Current portion of long-term debt 88,031 88,031 - Current portion of long-term debt 19,882 10,982 - Other liabilities 79,418 77,910 (1,508) Total liabilities 99,418 77,910 (1,508) Total liabilities 99,47 39,67 - Class A common stock 91 91 - Additional paid-in capital </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td>						_
Property and equipment, net 411,929 411,929 - Codwill Other intangible assets, net 81,377 81,377 - Codwill Other assets 81,377 81,377 - Codwill Other assets 115,751 115,751 - Codwill Total assets \$ 1,641,621 \$ 1,624,473 852 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities \$ 51,276 \$ - Accrued expenses 449,434 439,815 (9,619) Accrued expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 - Current portion of long-term debt 109,882 109,882 - Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: 2 9 9 7 Treasury stock, at cost 91 91 9 - Additional paid-in capital 399,677 399,677 -						_
Property and equipment, net 411,929 411,929 - Goodwill 112,446 112,446 - Other intangible assets, net 81,377 81,377 - Other assets 115,751 115,751 - Total assets \$ 1,641,621 \$ 1,642,473 852 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable \$ 51,276 \$ 51,276 - Accrued expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 - Curg-term debt 199,882 179,122 (9,619) Long-term debt 79,418 77,912 (9,619) Cher liabilities 79,418 77,910 (1,508) Total liabilities 91 91 91 1,508 Class A common stock 91 91 91 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (44,86	Prepaid expenses and other					
Godwill 112,446 112,446 - Other intangible assets, net 81,377 81,377 - Other assets 115,751 115,751 - Total assets \$ 1,641,621 \$ 1,642,473 852 LARBILITIES AND STOCKHOLDERS' EQUITY Urrent liabilities S 51,276 5 Accounts payable \$ 51,276 5 Account expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 - Cong-term debt 109,882 109,882 - Other liabilities 79,418 77,912 (9,619) Total liabilities 79,404 76,914 (11,127) Stockholders' equity: 1 91 9 - Class A common stock 91 91 9 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss			920,118		920,970	852
Other intangible assets, net 81,377 81,377 — Other assets 115,751 115,751 — Total assets \$ 1,641,621 \$ 1,642,473 88.32 LIABILITIES AND STOCKHOLDERS' EQUITY Urrent liabilities: Accounts payable \$ 51,276 — — Accounte expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 — Curg-term debt 109,882 109,882 — Other liabilities 79,418 77,912 (1,508) Total liabilities 79,481 77,910 (1,508) Stockholders' equity: Stockholders' equity: Stockholders' equity: 91 9 — Class A common stock 91 91 — Additional paid-in capital 399,677 399,677 — Treasury stock, at cost 848,335 (848,335) — Accumulated other comprehensive loss (66,25) (44,864) 21,386 Retained ear	Property and equipment, net		411,929		411,929	_
Other assets 115,751 115,751 - Total assets 115,751 115,751 852 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable \$51,276 \$51,276 - Accounted expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 - Long-term debt 109,882 109,882 - Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: 2 4 4 4 4 4 4 4 4 6 6 4 4 4 6 6 6 7 9,182 1 9 1 5 9 1 9 1 6 9 4 9 1 9 1 6 9 9 9 7 9 1 6 8	Goodwill		112,446		112,446	_
Total assets \$ 1,641,621 \$ 1,642,473 852 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable \$ 51,276 \$ 51,276 - Accrued expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 - Cong-term debt 109,882 109,882 - Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Stockholders' equity: Stockholders' equity: 91 91 - Class A common stock 91 91 - - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,366 Retained earnings 863,580 875,559 11,979	Other intangible assets, net		81,377		81,377	_
Idage of the problem of the part of the par	Other assets		115,751		115,751	_
Current liabilities: Accounts payable \$ 51,276 \$ 51,276 — Accrued expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 — 588,741 579,122 (9,619) Long-term debt 109,882 109,882 — Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Stockholders' equity: 91 91 — Class A common stock 99,677 399,677 — Additional paid-in capital 399,677 399,677 — Treasury stock, at cost (848,335) (848,335) — Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407)	Total assets	\$		\$	1,642,473	852
Accrued expenses 449,434 439,815 (9,619) Current portion of long-term debt 88,031 88,031 — 588,741 579,122 (9,619) Long-term debt 109,882 109,882 — Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Stockholders' equity: 91 91 — Additional paid-in capital 399,677 399,677 — Accumulated other comprehensive loss (848,335) (848,335) — Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979	Current liabilities:					
Current portion of long-term debt 88,031 88,031 — 588,741 579,122 (9,619) Long-term debt 109,882 109,882 — Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Stockholders' equity: Stockholders' equity: 91 91 — Additional paid-in capital 399,677 399,677 — Treasury stock, at cost (848,335) (848,335) — Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979		\$	- , -	\$		_
Long-term debt 109,882 109,882 - Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Stockholders' equity: 91 91 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979						(9,619)
Long-term debt 109,882 109,882 - Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Class A common stock 91 91 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979	Current portion of long-term debt		88,031		88,031	
Other liabilities 79,418 77,910 (1,508) Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Stockholders' equity: 91 91 9 Class A common stock 99,677 399,677 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979			588,741		579,122	(9,619)
Total liabilities 778,041 766,914 (11,127) Stockholders' equity: Stockholders' equity: Stockholders' equity: 91	Long-term debt		109,882		109,882	_
Stockholders' equity: 91 91 - Class A common stock 91 91 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979	Other liabilities		79,418		77,910	(1,508)
Class A common stock 91 91 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979	Total liabilities		778,041		766,914	(11,127)
Class A common stock 91 91 - Additional paid-in capital 399,677 399,677 - Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979	Stockholders' equity:					
Treasury stock, at cost (848,335) (848,335) - Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979			91		91	_
Treasury stock, at cost (848,335) (848,335) — Accumulated other comprehensive loss (66,250) (44,864) 21,386 Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979			399,677		399,677	_
Retained earnings 1,378,397 1,368,990 (9,407) 863,580 875,559 11,979			(848,335)		(848,335)	_
863,580 875,559 11,979	Accumulated other comprehensive loss		(66,250)		(44,864)	21,386
	Retained earnings		1,378,397		1,368,990	(9,407)
			863,580		875,559	11,979
	Total liabilities and stockholders' equity	\$		\$		

On August 5, 2014, the Committee concluded, after discussion with the Company's management and its independent registered public accounting firm that as a result of the error, the financial statements for the three-month period ended March 31, 2014 included in the Company's quarterly report on Form 10-Q filed with the Securities and Exchange Commission on May 8, 2014 should no longer be relied upon.

The Company is in the process of assessing the effectiveness of its internal control over financial reporting and its disclosure controls and procedures in light of the matters disclosed in this Current Report on Form 8-K. The Company will report the results of those assessments in future filings, but expects that, as a result of the restatement of its unaudited financial statements for the first quarter of 2014, it will conclude that its disclosure controls and procedures were not effective as of March 31, 2014.

SIGNATURE

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

NU SKIN ENTERPRISES, INC.

(Registrant)

/s/ Ritch Wood Ritch Wood Chief Financial Officer

Date: August 6, 2014