

**MAIL STOP 3561**

June 12, 2008

*By U.S. mail and facsimile*

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, 2007  
Filed February 29, 2008  
File No. 001-12421**

Dear Mr. Hunt,

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

Sincerely,

Ryan C. Milne  
Accounting Branch Chief  
Office of Beverages, Apparel  
and Health Care Services