

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 11, 2009

Jeffrey Yates  
Chief Financial Officer  
USANA Health Sciences, Inc.  
3838 West Parkway Boulevard  
Salt Lake City, Utah 84120

**Re: USANA Health Sciences, Inc.**  
**Item 4.02 Form 8-K**  
**Filed February 23, 2009**  
**File No. 0-21116**

Dear Mr. Yates:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Sasha Singh Parikh  
Staff Accountant