

Via Facsimile and U.S. Mail
Mail Stop 4720

October 27, 2009

Mr. David Wentz
Chief Executive Officer
Usana Health Sciences Inc.
3838 West Parkway Blvd.
Salt Lake City, UT 84120

**Re: Usana Health Sciences Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 11, 2009
File No. 000-21116**

Dear Mr. Wentz:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief