

Mail Stop 3561

November 13, 2009

Via US Mail and Facsimile

Mr. Timothy S. Davidson  
Chief Financial Officer  
Natural Health Trends Corp.  
2050 Diplomat Drive  
Dallas, TX 75234

**Re: Natural Health Trends Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 23, 2009  
Form 10-Q for the Quarterly Period Ended June 30, 2009  
File No. 0-26272**

Dear Mr. Davidson:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief