



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 4, 2016

Mr. Timothy S. Davidson  
Senior Vice President and Chief Financial Officer  
Natural Health Trends Corp.  
609 Deep Valley Drive, Suite 395  
Rolling Hills Estates, California 90274

**Re: Natural Health Trends Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed March 4, 2016  
File No. 1-36849**

Dear Mr. Davidson:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Officer of Consumer Products