

MAIL STOP 3561

January 5, 2009

Mr. Richard Goudis, CFO  
Herbalife, Ltd.  
P.O. Box 3069GT  
Ugland House, South Church Street  
Grand Cayman, Cayman Islands

**Re: Herbalife, Ltd.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 26, 2008  
Response Letter dated December 10, 2008  
File No. 001-32381**

Dear Mr. Goudis:

We issued comments to you on the above captioned filing on December 15, 2008. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by January 21, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by January 21, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing(s), consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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Herbalife, Ltd.  
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Please contact Blaise Rhodes at (202) 551-3774 or Brian Bhandari at (202) 551-3390 if you have questions.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services