

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

Mail Stop 3561

June 11, 2018

Via E-mail
Bosco Chiu
Chief Financial Officer
Herbalife Nutrition Ltd.
P.O. Box 309GT
Ugland House, South Church St.
Grand Cayman, Cayman Islands

**Re:** Herbalife Nutrition Ltd.

Form 10-K for the Year Ended December 31, 2017

Filed February 22, 2018

File No. 001-32381

Dear Mr. Chiu:

We have completed our review of your filing. 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/Craig Arakawa

Craig Arakawa Accounting Branch Chief Office of Beverages, Apparel and Mining