

**NATURAL HEALTH TRENDS CORP.**  
**2050 Diplomat Drive**  
**Dallas, Texas 75234**

August 24, 2007

Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

Re: Natural Health Trends Corp.  
Registration Statement on Form S-3 (Registration No. 333-144219)

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Natural Health Trends Corp. (the "Company") hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated to 3:00 p.m. (Washington, D.C. time) on August 27, 2007, or as soon thereafter as practicable.

The Company is aware of its obligations under the Securities Act of 1933 and the Securities Exchange Act of 1934, and specifically acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

NATURAL HEALTH TRENDS CORP.

By: /s/ Chris T. Sharng

Chris T. Sharng  
President