Via Facsimile and U.S. Mail Mail Stop 6010

June 22, 2007

Mr. Stephen D. Fenstermacher Chief Financial Officer Mannatech, Incorporated 600 South Royal Lane Suite 200 Coppell, TX 75019

Re: Mannatech, Incorporated Form 10-K for the Fiscal Year Ended December 31, 2006 Filed March 16, 2007 File Number: 000-24657

Dear Mr. Fenstermacher

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

Sincerely,

Joel Parker Accounting Branch Chief