

Via Facsimile and U.S. Mail  
Mail Stop 4720

January 13, 2010

Stephen D. Fenstermacher  
Executive Vice President and Global Chief Financial Officer  
Mannatech, Incorporated  
600 S. Royal Lane, Suite 200  
Coppell, TX 75019

**Re: Mannatech, Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 12, 2009**  
**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