



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 27, 2017

Via Email

Mr. John G. DeSimone  
Chief Financial Officer  
Herbalife Ltd.  
P.O. Box 309GT  
Ugland House, South Church Street  
Grand Cayman, Cayman Islands

**Re: Herbalife Ltd.  
Form 10-K for the year ended December 31, 2016  
Filed February 23, 2017  
File No. 1-32381**

Dear Mr. DeSimone:

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 for

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining