

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):
April 18, 2006

USANA HEALTH SCIENCES, INC.

(Exact name of registrant as specified in its charter)

Commission File No. 0-21116

Utah 87-0500306

(State or other jurisdiction of (IRS Employer Identification
incorporation) Number)

3838 West Parkway Boulevard
Salt Lake City, Utah 84120
(Address of principal executive offices, Zip Code)

Registrant's telephone number, including area code: (801) 954-7100

Former name or former address, if changed since last report: Not Applicable

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant under any of the
following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17
CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR
240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the
Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the
Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition.

On April 18, 2006, USANA Health Sciences, Inc. issued a press release announcing its financial results for the first quarter ended April 1, 2006. The release also announced that executives of the company would discuss these results with investors on a conference call broadcast over the World Wide Web and by telephone and provided access information, date and time for the conference call. A copy of the press release is furnished herewith as Exhibit 99 to this Current Report on Form 8-K and is incorporated herein by reference. The company will also post this document on its corporate website, www.usanahealthsciences.com, under the "investors" link.

The information in this Current Report is being furnished and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended. The furnishing of the information in this Current Report is not intended to, and does not, constitute a representation that such furnishing is required by Regulation FD or that the information this Current Report contains is material investor information that is not otherwise publicly available.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit 99 Press release issued by USANA Health Sciences, Inc. dated April 18, 2006 (furnished herewith).

2

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

USANA HEALTH SCIENCES, INC.

By: /s/ Gilbert A. Fuller

Gilbert A. Fuller, Chief Financial Officer

Date: April 18, 2006

3

USANA Reports Record First Quarter Net Sales

SALT LAKE CITY--(BUSINESS WIRE)--April 18, 2006--USANA Health Sciences Inc. (Nasdaq:USNA) today announced record net sales for the fiscal first quarter of 2006 (ended April 1). Net sales in the first quarter of 2006 increased 17.1% to \$89.7 million, compared with \$76.6 million in the first quarter of the prior year. Net sales growth for the first quarter of 2006 was driven primarily by a 14.3% increase in the number of active Associates, compared with the first quarter of the prior year.

Earnings from operations in the first quarter of 2006 grew 7.1% to \$14.5 million, or 16.2% of net sales, compared with \$13.6 million, or 17.7% of net sales, in the first quarter of the prior year. Earnings from operations in the first quarter of 2006 were reduced by \$947,000 due to the newly required expensing of equity-based compensation. The company achieved net earnings in the first quarter of 2006 of \$9.6 million, an increase of 7.1%, compared with net earnings of \$8.9 million in the first quarter of the prior year. Earnings per share in the first quarter of 2006 improved to \$0.50 per share, an increase of 11.2%, compared with \$0.45 per share in the first quarter of the prior year. Earnings per share in the first quarter of 2006 were reduced by \$0.03 due to the newly required expensing of equity-based compensation.

"In North America, the number of Associates grew by 14.7%, with a 22.1% increase in sales," commented Dave Wentz, president of USANA. "In the U.S., the number of Associates grew by 20.0%, with a 25.2% increase in sales. These results give us confidence that we can continue to grow in our mature markets over the long term.

"Regarding our products, we continue to achieve growth across each of our product lines," continued Wentz. "Following the successful launch of our RESET(TM) Weight Management Program, at our international convention in September, we have experienced strong sales growth of our low-glycemic, macro optimizer products, which grew to 13.1% of product sales in the first quarter. We believe each of our product categories has benefited from the investments we have made in our Associate sales tools and in our sampling and incentive programs.

"While we continue to expect to open one new market in 2006," continued Wentz, "the government registration process in that target country has further delayed that opening. Despite this, and based upon our current momentum, we believe 2006 will be another record year."

Commenting on USANA's financial results, Gilbert A. Fuller, chief financial officer, said, "We are pleased to report strong double-digit sales growth in the first quarter, compared with the prior year period. These results reflect growth in all of our markets, except in Japan and Taiwan, where we expect to see positive trends as the year progresses. In addition to these excellent results in our North American markets, Singapore grew 14.2% compared with last year. We attribute much of this strength to our Asia-Pacific convention, which was held for the first time in late March and was attended by many of our Associate leaders in that region.

"As we indicated in our 2005 fourth quarter press release, we are now required under Statement of Financial Accounting Standards 123(R) to expense equity-based compensation, beginning with the first quarter of 2006," continued Fuller. We estimate this expense will decrease our earnings per share for the full year 2006 by approximately \$0.15.

"With respect to guidance," continued Fuller, "we expect net sales in the second quarter of 2006 to be in the range of \$92 million to \$94 million, compared with \$82.0 million in the second quarter of last year, a growth rate of 12% to 15%. We expect earnings per share in the second quarter of 2006 to be between \$0.54 and \$0.56, excluding the expensing of equity-based compensation. After the adjustment for expensing of equity-based compensation, we expect earnings per share for the second quarter of 2006 to be between \$0.51 and \$0.53.

"For the full year 2006," continued Fuller, "we reiterate our previous guidance and expect to grow net sales between 15% and 20%, compared with 2005. Additionally, we expect earnings per share growth for the full year 2006 to be between 15% and 20%, excluding the expensing of equity-based compensation. This earnings per share estimate also assumes a tax rate for 2006 of 35.5%, compared with the 33.7% tax rate for 2005, which translates to a reduction of approximately \$0.06 per share for the full year."

USANA will hold a conference call and webcast to discuss this announcement with investors on Wednesday, April 19, 2006, at 11 a.m. EST. Investors may listen to the call by accessing USANA's Web site at <http://www.usanahealthsciences.com> and by clicking on the "Investors" icon.

About USANA

USANA develops and manufactures high-quality nutritionals, personal care, and weight management products that are sold directly to Preferred Customers and Associates throughout the United States, Canada, Australia, New Zealand, Hong Kong, Japan, Taiwan, South Korea, Singapore, Mexico, the Netherlands, and the United Kingdom. More information on USANA can be found at <http://www.usanahealthsciences.com>.

Safe Harbor

This press release contains forward-looking statements within the meaning of Section 27A of the Securities Act and Section 21E of the Securities Exchange Act. Actual results could differ materially from those projected in these forward-looking statements, which involve a number of risks and uncertainties, including reliance upon our network of independent Associates, the governmental regulation of our products, manufacturing and marketing risks, and risks associated with our international expansion. The contents of this release should be considered in conjunction with the risk factors, warnings, and cautionary statements that are contained in our most recent filings with the Securities and Exchange Commission.

USANA Health Sciences Inc.
Consolidated Statements of Earnings
(In thousands, except per share data)

| | Quarter Ended | |
|---|------------------------|----------|
| | 2-Apr-05 | 1-Apr-06 |
| | (Unaudited)(Unaudited) | |
| Net sales | \$76,578 | \$89,651 |
| Cost of sales | 18,010 | 21,338 |
| | ----- | |
| Gross profit | 58,568 | 68,313 |
| Operating expenses | | |
| Associate incentives | 29,550 | 35,428 |
| Selling, general and administrative | 14,849 | 17,626 |
| Research and development | 599 | 732 |
| | ----- | |
| Earnings from operations | 13,570 | 14,527 |
| Other income | 165 | 295 |
| | ----- | |
| Earnings before income taxes | 13,735 | 14,822 |
| Income taxes | 4,807 | 5,262 |
| | ----- | |
| NET EARNINGS | \$8,928 | \$9,560 |
| | ===== | |
| Earnings per share - diluted | \$0.45 | \$0.50 |
| | ===== | |
| Weighted average shares outstanding - diluted | 19,971 | 19,239 |
| | ===== | |

Consolidated Balance Sheets
(in thousands)

| | As of 31-Dec-05 | As of 1-Apr-06 |
|-----------------------------|----------------------|-------------------|
| | ----- (Unaudited) | |
| ASSETS | | |
| Cash and cash equivalents | \$10,579 | \$25,505 |
| Inventories | 22,223 | 21,295 |
| Other current assets | 9,028 | 9,598 |
| | ----- | |
| Total current assets | 41,830 | 56,398 |
| Property and equipment, net | 23,302 | 23,489 |
| Goodwill | 5,690 | 5,690 |
| Other assets | 2,886 | 2,771 |
| | ----- | |
| Total assets | \$73,708 | \$88,348 |
| | ===== | |

LIABILITIES AND STOCKHOLDERS' EQUITY

| | | |
|--|----------|----------|
| Accounts payable | \$4,955 | \$5,652 |
| Other current liabilities | 21,601 | 24,624 |
| | ----- | |
| Total current liabilities | 26,556 | 30,276 |
| Other long-term liabilities | 1,414 | 832 |
| Stockholders' equity | 45,738 | 57,240 |
| | ----- | |
| Total liabilities and stockholders' equity | \$73,708 | \$88,348 |
| | ===== | |

USANA Health Sciences Inc.
Sales by Segment and Region
(in thousands)

| Region | Quarter Ended | | | |
|------------------------|----------------------|--------|----------------------|--------|
| | 2-Apr-05 | | 1-Apr-06 | |
| | ----- (Unaudited) | | ----- (Unaudited) | |
| North America | | | | |
| United States | \$31,203 | 40.7% | \$39,057 | 43.6% |
| Canada | 14,862 | 19.4% | 16,979 | 18.9% |
| Mexico | 3,193 | 4.2% | 4,098 | 4.6% |
| | ----- | | | |
| North America Total | \$49,258 | 64.3% | \$60,134 | 67.1% |
| Pacific Rim | | | | |
| Australia-New Zealand | 10,644 | 13.9% | 11,274 | 12.6% |
| Hong Kong | 3,040 | 4.0% | 3,176 | 3.5% |
| Japan | 2,498 | 3.3% | 2,432 | 2.7% |
| Taiwan | 5,064 | 6.6% | 4,981 | 5.6% |
| South Korea | 1,045 | 1.4% | 1,216 | 1.4% |
| Singapore | 3,100 | 4.0% | 3,540 | 3.9% |
| | ----- | | | |
| Pacific Rim Total | 25,391 | 33.2% | 26,619 | 29.7% |
| | ----- | | | |
| Segment Total | 74,649 | 97.5% | 86,753 | 96.8% |
| | ----- | | | |
| Contract Manufacturing | 1,929 | 2.5% | 2,898 | 3.2% |
| | ----- | | | |
| Consolidated | \$76,578 | 100.0% | \$89,651 | 100.0% |
| | ===== | | | |

Active Associates by Region

| Region | As of | | | |
|-----------------------|-------------|-------------|----------|--------|
| | ----- | | ----- | |
| | 2-Apr-05 | | 1-Apr-06 | |
| | (Unaudited) | (Unaudited) | | |
| ----- | | | | |
| North America | | | | |
| United States | 45,000 | 37.8% | 54,000 | 39.7% |
| Canada | 22,000 | 18.5% | 23,000 | 16.9% |
| Mexico | 8,000 | 6.7% | 9,000 | 6.6% |
| | ----- | | | |
| North America Total | 75,000 | 63.0% | 86,000 | 63.2% |
| ----- | | | | |
| Pacific Rim | | | | |
| Australia-New Zealand | 15,000 | 12.6% | 17,000 | 12.5% |
| Hong Kong | 5,000 | 4.2% | 5,000 | 3.7% |
| Japan | 4,000 | 3.4% | 5,000 | 3.7% |
| Taiwan | 10,000 | 8.4% | 13,000 | 9.6% |
| South Korea | 2,000 | 1.7% | 1,000 | 0.7% |
| Singapore | 8,000 | 6.7% | 9,000 | 6.6% |
| | ----- | | | |
| Pacific Rim Total | 44,000 | 37.0% | 50,000 | 36.8% |
| ----- | | | | |
| Total | 119,000 | 100.0% | 136,000 | 100.0% |
| | ===== | | | |

Active Preferred Customers by Region

| Region | As of | | | |
|-----------------------|-------------|-------------|----------|--------|
| | ----- | | ----- | |
| | 2-Apr-05 | | 1-Apr-06 | |
| | (Unaudited) | (Unaudited) | | |
| ----- | | | | |
| North America | | | | |
| United States | 40,000 | 60.6% | 46,000 | 63.0% |
| Canada | 18,000 | 27.3% | 18,000 | 24.7% |
| Mexico | 1,000 | 1.5% | 2,000 | 2.7% |
| | ----- | | | |
| North America Total | 59,000 | 89.4% | 66,000 | 90.4% |
| ----- | | | | |
| Pacific Rim | | | | |
| Australia-New Zealand | 5,000 | 7.6% | 6,000 | 8.2% |
| Hong Kong | 1,000 | 1.5% | (a) | 0.0% |
| Japan | 1,000 | 1.5% | 1,000 | 1.4% |
| Taiwan | (a) | 0.0% | (a) | 0.0% |
| South Korea | (a) | 0.0% | (a) | 0.0% |
| Singapore | (a) | 0.0% | (a) | 0.0% |
| | ----- | | | |
| Pacific Rim Total | 7,000 | 10.6% | 7,000 | 9.6% |
| ----- | | | | |
| Total | 66,000 | 100.0% | 73,000 | 100.0% |
| | ===== | | | |

(a) Count of Active Preferred Customers is less than 500.

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