

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):
March 27, 2008

USANA HEALTH SCIENCES, INC.

(Exact name of registrant as specified in its charter)

Commission File No. 0-21116

Utah

(State or other jurisdiction of

incorporation)

87-0500306

(IRS Employer Identification

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))
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Item 7.01 Regulation FD Disclosure

On March 27th, 2008, the Company issued a press release disclosing material nonpublic information regarding its preliminary financial results for its first quarter ending March 29, 2008. 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 Item 7.01 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.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit 99 Press release issued by USANA Health Sciences, Inc. dated March 27, 2008 (furnished herewith).

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: March 27, 2008

USANA Health Sciences Provides Preliminary First Quarter 2008 Results***Sales and EPS Expected to Be Below Guidance******Provides Updated Outlook for 2008******Conference Call Scheduled for 6:00 p.m. EDT Today***

SALT LAKE CITY--(BUSINESS WIRE)--USANA Health Sciences, Inc. (NASDAQ: USNA) today provided preliminary financial results for its first quarter ending March 29, 2008. The company currently expects net sales for this period to be approximately \$100 million and earnings per share to be between \$0.44 and \$0.46. These expected results are below the company's previously announced guidance estimates.

The lower than expected net sales can primarily be attributed to a year-over-year and consecutive quarter decline in the company's North American business, specifically in the United States. North America currently accounts for about two-thirds of the company's sales volume. The number of Active Associates in this region decreased, which the company believes is mainly due to disappointing results from new promotional and incentive activities, economic uncertainties in the U.S., as well as to the lingering effects relating to negative misinformation about the company that appeared in the mass media during 2007. The company's Asia Pacific business continued to show top-line growth year-over-year, although it declined modestly on a consecutive quarter basis. Earnings per share for the quarter was impacted by lower than expected sales and by higher than anticipated selling, general and administrative spending.

Gilbert A. Fuller, executive vice president and chief financial officer of USANA Health Sciences, said, "Although we are disappointed with our estimated first quarter results, we are taking aggressive action to address the issues that we are currently facing. Over the next several months, we plan to commence a number of global promotions and other initiatives that we believe will incent our Associates to grow and expand their businesses."

“Our strength over the last several years has been the close relationship with our Associate leaders and our ability to operate an efficient and effective business model. We will continue to foster that Associate relationship and refocus on the tried and tested promotions that, in the past, have proven to drive growth. Over the last several quarters, we have made significant investments in both infrastructure and human capital in order to keep pace with our growth, which has caused our selling, general and administrative expenses to rise. We believe that we largely will be finished with these investments by the end of the second quarter of 2008,” concluded Mr. Fuller.

To update guidance, the company now anticipates that net sales for the full year 2008 will increase modestly, compared with 2007, and that earnings per share will decrease as much as 20%, compared with 2007. Although the company expects that the second quarter will show modest progress, the full benefits of these growth initiatives will likely not be realized until the end of 2008.

USANA management has scheduled a conference call today at 6:00 p.m. EDT to discuss this announcement. You can access the call by dialing 800-257-7063. The call will also be broadcast live via Webcast and can be accessed directly from our Web site: www.usanahealthsciences.com. A replay will be available shortly following the call and will be archived on our Web site for approximately 90 days.

USANA plans to issue a press release for its final first quarter 2008 results on April 21, 2008, after the close of the Nasdaq stock market. Management will hold a conference call with investors later that same day to discuss these results.

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, Malaysia, 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.

CONTACT:

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