

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE TO

**TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)
OF THE SECURITIES EXCHANGE ACT OF 1934
(Amendment No. 3)**

USANA HEALTH SCIENCES, INC.

(Name of Subject Company (Issuer))

**Unity Acquisition Corp.
Gull-Unity Holding Corp.
Gull Holdings, Ltd.
Myron W. Wentz
David A. Wentz
Jacquelyn R. Wentz
Bryan Wentz
Annette Wentz
Paul & Jane Meyer Family Foundation
Paul J. Meyer
Alice Jane Meyer
Centre Island Properties, Ltd.
Waco Boys Club Foundation, Inc.
L-K Marketing Group, LLC
Beagle Irrevocable Asset Trust
(Names of Filing Persons (Offeror))**

Common Stock, \$0.001 Par Value Per Share
(Title of Class of Securities)

90328M107
(CUSIP Number of Class of Securities)

**Dr. Myron Wentz
3838 West Parkway Boulevard
Salt Lake City, UT 84120
(801) 954-7700**
(Name, Address and Telephone Numbers of Person
Authorized to Receive Notices and Communications on Behalf of Filing Persons)

With a copy to:

**James A. Matarese
Lisa R. Haddad
Goodwin Procter LLP
Exchange Place
53 State Street
Boston, MA 02109
(617) 570-1000**

CALCULATION OF FILING FEE

Transaction valuation*
\$142,535,068

Amount of filing fee**
\$5,601.63

* Estimated for purposes of calculating the filing fee only. This amount assumes the purchase of up to 5,432,118 shares of common stock, par value \$0.001 per share, of USANA Health Sciences, Inc., at a purchase price of \$26.00 per share. Such number of shares consists of 5,374,230 shares of common stock issued and outstanding as of May 28, 2008, and 107,888 shares of common stock issuable under stock options or other equity awards as of May 28, 2008, with an exercise price less than \$26.00.

** The amount of the filing fee, calculated in accordance with Rule 0-11 of the Securities Exchange Act of 1934, as amended (the

“Exchange Act”), equals 0.00003930 of the transaction valuation.

- Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid:	\$5,550.54
Form or Registration No.:	Schedule TO/Schedule 13E-3
Filing party:	Unity Acquisition Corp., et al.
Date filed:	June 2, 2008

- Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

- third party tender offer subject to Rule 14d-1.
- issuer tender offer subject to Rule 13e-4.
- going-private transaction subject to Rule 13e-3.
- amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer.

1 NAMES OF REPORTING PERSONS

Gull Holdings, Ltd.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Isle of Man

7 SOLE VOTING POWER

8,302,452

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

8,302,452

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

8,302,452

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

50.6%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

OO

-
- (1) Excludes 3,280,152 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Myron W. Wentz

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

St. Kitts & Nevis

7 SOLE VOTING POWER

8,582,452

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

8,582,452

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

8,582,452

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

51.5%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

-
- (1) Excludes 3,000,152 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

David A. Wentz

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7 SOLE VOTING POWER

417,510

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

417,510

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

417,510

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

2.5%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

-
- (1) Excludes 11,165,094 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Jacquelyn R. Wentz

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7 SOLE VOTING POWER

616,050

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

616,050

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

616,050

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

3.8%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

-
- (1) Excludes 10,966,554 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Bryan Wentz

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

- (a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7 SOLE VOTING POWER

123,312

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

123,312

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

123,312

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.7%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

- (1) Excludes 11,459,292 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Annette Wentz

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7 SOLE VOTING POWER

2,940

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

2,940

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,940

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.02%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

-
- (1) Excludes 11,579,664 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Paul & Jane Meyer Family Foundation

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Texas

7 SOLE VOTING POWER

888,745

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

888,745

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

888,745

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

5.4%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

CO

-
- (1) Excludes 10,693,859 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Paul James Meyer

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7 SOLE VOTING POWER

0

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

84,000

9 SOLE DISPOSITIVE POWER

0

10 SHARED DISPOSITIVE POWER

84,000

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

84,000

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.5%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

-
- (1) Excludes 11,498,604 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Alice Jane Meyer

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7 SOLE VOTING POWER

84,000

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

84,000

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

84,000

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.5%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

-
- (1) Excludes 11,498,604 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Centre Island Properties, Ltd.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

7 SOLE VOTING POWER

741,930

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

741,930

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

741,930

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

4.5%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

OO

-
- (1) Excludes 10,840,674 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Waco Boys Club Foundation, Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

- (a)
- (b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Texas

7 SOLE VOTING POWER

58,400

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

58,400

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

58,400

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.4%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

CO

- (1) Excludes 11,524,204 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

L-K Marketing Group, LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Texas

7 SOLE VOTING POWER

52,865

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

52,865

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

52,865

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.3%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

OO

-
- (1) Excludes 11,529,739 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

1 NAMES OF REPORTING PERSONS

Beagle Irrevocable Asset Trust

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)

(a)

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

5 CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Texas

7 SOLE VOTING POWER

17,340

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

8 SHARED VOTING POWER

0

9 SOLE DISPOSITIVE POWER

17,340

10 SHARED DISPOSITIVE POWER

0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

17,340

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (see instructions) (1)

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.1%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

OO

- (1) Excludes 11,565,264 shares beneficially owned by other reporting persons included in this amendment to Schedule 13D. Under Rule 13d-5(a) of the Securities Exchange Act of 1934, as amended, any group formed when two or more persons agree to act together for the purpose of acquiring equity securities of an issuer, will be deemed to have acquired beneficial ownership of all equity securities of the issuer beneficially owned by any member of such group.

This Amendment No. 3 (this “Amendment”) amends and supplements the Tender Offer Statement on Schedule TO/Schedule 13E-3 filed with the Securities and Exchange Commission (the “Commission”) on June 2, 2008, by Unity Acquisition Corp., a Utah corporation (the “Purchaser”) and wholly-owned subsidiary of Gull-Unity Holding Corp., a Delaware corporation, and certain other participants in the tender offer, as amended by that certain Amendment No. 1 to Schedule TO/Schedule 13E-3 filed with the Commission on June 5, 2008, and by that certain Amendment No. 2 to Schedule TO/Schedule 13E-3 filed with the Commission on June 17, 2008 (as so amended, the “Schedule TO”). The Schedule TO relates to the offer by the Purchaser to purchase all of the outstanding shares of common stock, par value \$0.001 per share (the “Shares”), of USANA Health Sciences, Inc., not already owned by the participants in the offer, at a price of \$26.00 per share in cash, net to the sellers in cash, without interest, less any required withholding taxes, upon the terms and subject to the conditions set forth in the Offer to Purchase dated June 2, 2008, as amended or supplemented, and in the related Letter of Transmittal, copies of which are attached to the Schedule TO as Exhibits (a)(1)(A) and (a)(1)(B).

Except as specifically provided herein, this Amendment does not modify any of the information previously reported on the Schedule TO. You should read this Amendment together with the Schedule TO. Capitalized terms used but not defined herein shall have the meanings assigned to such terms in the Offer to Purchase.

ITEM 1. SUMMARY TERM SHEET.

The section of the Offer to Purchase entitled “SUMMARY TERM SHEET”, incorporated herein by reference, is hereby amended by adding the following Question and Answer to such section:

“What factors did you consider in determining to undertake the Offer and the Merger?”

We decided to pursue the Offer and the Merger at this time because, as significant owners of USANA common stock, we believe that the costs of USANA remaining a public company exceed any resulting benefits. In particular, we considered the following factors:

- Our ability to eliminate public market distractions for USANA and its management, distributors and employees, which have had a negative impact on USANA and the value of the Shares;
- The relatively low “public float” for USANA common stock, and our determination that the completion of the Offer and the Merger would result in immediate liquidity to shareholders unaffiliated with us at a premium to recent trading prices prior to public announcement of the Offer;
- Public capital market trends adversely affecting companies of similar size to USANA;
- Our ability to eliminate costs and additional burdens on management associated with USANA being a public company; and
- Our ability to more closely and directly monitor and influence our investment in USANA as a privately-held company.

We also considered the risks associated with the Offer and the Merger, including the substantial risks associated with incurring the proposed debt financing. See “Special Factors—Reasons for the Offer and the Merger.”

The section of the Offer to Purchase entitled “SUMMARY TERM SHEET”, incorporated herein by reference, is hereby amended as set forth below in Item 4 of this Amendment.

ITEM 2. SUBJECT COMPANY INFORMATION.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 6 (“Price Range of Shares; Dividends; Transactions in Shares”), incorporated herein by reference, is hereby amended by deleting the first sentence of the last paragraph of such section and replacing it with the following:

“Except as stated below, none of the persons set forth on *Exhibit B* has effected any transactions in the Shares in the past 60 days.”

ITEM 3. IDENTITY AND BACKGROUND OF FILING PERSON.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 8 (“Certain Information Concerning Purchaser, Holdco and the Offer Participants”), incorporated herein by reference, is hereby amended by deleting the beneficial ownership table and footnotes related thereto in such section and replacing it with the following:

<u>“Name</u>	<u>Number of Shares Beneficially Owned</u>	<u>Percentage of Class (1)</u>
Gull Holdings, Ltd.	8,302,452	50.6%
Myron W. Wentz (2)	8,582,452	51.5
David A. Wentz (3)	417,510	2.5
Jacquelyn R. Wentz (4)	616,050	3.8
Bryan Wentz (5)	123,312	*
Annette Wentz (6)	2,940	*
Paul & Jane Meyer Family Foundation (7)	888,745	5.4
Alice Jane Meyer (7)(8)	84,000	*
Paul J. Meyer (8)	84,000	*
Centre Island Properties, Ltd. (7)	741,930	4.5
Waco Boys Club Foundation, Inc.	58,400	*
L-K Marketing Group, LLC (7)	52,865	*
Beagle Irrevocable Asset Trust	17,340	*
All Offer Participants as a Group (13 persons) (9)	11,582,604	68.7%

* Less than 1%.

- (1) Based on 16,392,384 shares of USANA common stock outstanding as reported in USANA’s Quarterly Report on Form 10-Q filed with the SEC on May 7, 2008, adjusted to include outstanding options and stock appreciation rights exercisable for each Offer Participant (and only with respect to such Offer Participant) within 60 days of May 28, 2008.
- (2) Includes options to purchase 280,000 Shares exercisable within 60 days of May 28, 2008 and the 8,302,452 Shares held by Gull Holdings. Under SEC rules and regulations, Gull Holdings and Dr. Wentz are both deemed the beneficial owner of the Shares held by Gull Holdings.

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- (3) Includes options to purchase 57,000 Shares exercisable within 60 days of May 28, 2008, and 9,178 Shares that are held in Mr. Wentz's 401(k) account. Also includes 50,000 Shares which have been pledged to support an obligation incurred in connection with a prepaid variable forward contract that was entered into by Mr. Wentz with an unaffiliated third-party (the "Variable Contract"). The number of Shares to be delivered by Mr. Wentz on March 31, 2009 (the maturity date of the Variable Contract) will be based on the market price of the Shares and will not exceed 50,000 Shares. These 50,000 Shares and the 9,178 Shares that are held in Mr. Wentz's 401(k) account will not be contributed to Holdco pursuant to the Contribution Agreement. In connection with the completion of the Offer, Mr. Wentz may transfer a portion of his Shares to one or more trusts or other entities owned by him or other members of his immediate family for estate planning purposes.
 - (4) Includes 50,000 Shares which Ms. Wentz has loaned to the counterparty to the Variable Contract. Ms. Wentz has the right to request the return of such Shares under certain circumstances. These 50,000 Shares will not be contributed to Holdco pursuant to the Contribution Agreement.
 - (5) Includes options to purchase 115,000 Shares exercisable within 60 days of May 28, 2008, and 3,200 Shares that are issuable pursuant to stock appreciation rights. Also includes 72 Shares held in Mr. Wentz's 401(k) account, and 2,940 Shares held in a revocable trust that each of Bryan Wentz and Annette Wentz is deemed to beneficially own under SEC rules and regulations. The 72 Shares that are held in Mr. Wentz's 401(k) account will not be contributed to Holdco pursuant to the Contribution Agreement. In connection with the completion of the Offer, Mr. Wentz may transfer a portion of his Shares to one or more trusts or other entities owned by him or other members of his immediate family for estate planning purposes.
 - (6) Includes 2,940 Shares held in a revocable trust that each of Annette Wentz and Bryan Wentz is deemed to beneficially own under SEC rules and regulations. Does not include 120,372 Shares beneficially owned by Mr. Wentz and set forth in the table above, as to which Shares Mrs. Wentz disclaims beneficial ownership.
 - (7) All or a portion of these Shares are currently pledged as collateral for a loan.
 - (8) Alice Jane Meyer is the owner of record of 84,000 Shares as her sole and separate property. Under the rules and regulations of the SEC, however, Paul J. Meyer is deemed a beneficial owner of those Shares. Accordingly, under the rules and regulations of the SEC, Mr. and Mrs. Meyer share the power to vote or direct the vote, and share the power to dispose or direct the disposition, of those Shares.
 - (9) Includes options to purchase 452,000 Shares exercisable within 60 days of May 28, 2008, and 3,200 Shares that are issuable pursuant to stock appreciation rights."

ITEM 4. TERMS OF THE TRANSACTION

The Offer to Purchase, incorporated herein by reference, is hereby amended as set forth in the other applicable Items of this Amendment. In addition, the section of the Offer to Purchase entitled "THE TENDER OFFER" – Section 2 ("Acceptance for Payment and Payment for Shares"), incorporated herein by reference, is hereby amended by deleting the first sentence of the first paragraph of such section and replacing it with the following:

"Upon the terms and subject to the conditions of the Offer (including the Offer Conditions), Purchaser will accept for payment, and will pay for, Shares validly tendered and not withdrawn promptly after the expiration or termination of the Offer."

In addition, the section of the Offer to Purchase entitled "THE TENDER OFFER" - Section 11 ("Certain Conditions of the Offer"), incorporated herein by reference, is hereby amended by adding the following sentence to the end of the penultimate paragraph of such section for purposes of clarification:

"Notwithstanding the foregoing, the Offer Participants will not waive the Minimum Tender Condition or the Majority of the Minority Condition."

Following the original filing of the Schedule TO with the Commission, it came to the attention of the Offer Participants that 50,000 Shares beneficially owned by Jacquelyn R. Wentz that are subject to a loan agreement with an unaffiliated third-party, may not be available for contribution to Holdco as previously expected. Accordingly, the following references to certain Share amounts in the Offer to Purchase are hereby amended as follows:

References to Purchaser, Holdco and the Offer Participants making the Offer to acquire “approximately 5,324,230 Shares” are hereby amended to be references to “approximately 5,374,230 Shares” in the following sections of the Offer to Purchase: “SUMMARY TERM SHEET,” “INTRODUCTION,” and “THE TENDER OFFER” – Section 1 (“Terms of the Offer”).

References to the tender of “approximately 2,662,116 Shares” held by shareholders other than Purchaser, Holdco and the Offer Participants in order to satisfy the Majority of the Minority Condition are hereby amended to be references to “approximately 2,687,116 Shares” in the following section of the Offer to Purchase: “SUMMARY TERM SHEET.”

References to the tender of “approximately 3,782,091 Shares” held by shareholders other than Purchaser, Holdco and the Offer Participants in order to satisfy the Minimum Tender Condition are hereby amended to be references to “approximately 3,832,091 Shares” in the following sections of the Offer to Purchase: “SUMMARY TERM SHEET,” “INTRODUCTION,” and “SPECIAL FACTORS” (“Position of Purchaser, Holdco and the Offer Participants Regarding the Fairness of the Offer and the Merger”).

ITEM 5. PAST CONTACTS, TRANSACTIONS, NEGOTIATIONS AND AGREEMENTS.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 8 (“Certain Information Concerning Purchaser, Holdco and the Offer Participants”), incorporated herein by reference, is hereby amended as set forth above in Item 3 of this Amendment.

The section of the Offer to Purchase entitled “INTRODUCTION” beginning on page 8 of the Offer to Purchase, incorporated herein by reference, is hereby relocated to (by deleting it in its entirety and restating it in full on) the page immediately following the end of the section entitled “SPECIAL FACTORS.”

Additionally, the section of the Offer to Purchase entitled “INTRODUCTION,” incorporated herein by reference, is hereby amended as set forth above in Item 4 of this Amendment.

ITEM 6. PURPOSES OF THE TRANSACTION AND PLANS OR PROPOSALS.

The section of the Offer to Purchase entitled “SPECIAL FACTORS” (“Reasons for the Offer and the Merger”), incorporated herein by reference, is hereby amended by deleting the third to last bullet point in such section and replacing it with the following:

- “• The elimination of costs associated with being a public company, which cost savings, in the aggregate, are estimated to be approximately \$1,150,000 on an annual basis. These costs include legal fees associated with filing periodic reports with the SEC, the expense of publishing and distributing annual reports and proxy statements to shareholders, the increased costs that resulted from the enactment of the Sarbanes-Oxley Act of 2002 and the related SEC rules, and a portion of USANA’s independent accounting firm fees for audit services (since USANA will be required to provide audited financial statements to its lender on a going-forward basis for periods subject to completion of the Offer, the cost savings include only incremental savings on accounting fees in an estimated amount of \$250,000);”

The section of the Offer to Purchase entitled “INTRODUCTION,” incorporated herein by reference, is hereby amended as set forth above in Item 5 of this Amendment.

ITEM 8. INTEREST IN SECURITIES OF THE SUBJECT COMPANY.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 6 (“Price Range of Shares; Dividends; Transactions in Shares”), incorporated herein by reference, is hereby amended as set forth above in Item 2 of this Amendment.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 8 (“Certain Information Concerning Purchaser, Holdco and the Offer Participants”), incorporated herein by reference, is hereby amended as set forth above in Item 3 of this Amendment.

ITEM 11. ADDITIONAL INFORMATION.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 8 (“Certain Information Concerning Purchaser, Holdco and the Offer Participants”), incorporated herein by reference, is hereby amended as set forth above in Item 3 of this Amendment.

The section of the Offer to Purchase entitled “INTRODUCTION,” incorporated herein by reference, is hereby amended as set forth above in Item 5 of this Amendment.

ITEM 13. INFORMATION REQUIRED BY SCHEDULE 13E-3.**ITEM 2. SUBJECT COMPANY INFORMATION.**

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 6 (“Price Range of Shares; Dividends; Transactions in Shares”), incorporated herein by reference, is hereby amended as set forth above in Item 2 of this Amendment.

ITEM 4. TERMS OF THE TRANSACTION.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 8 (“Certain Information Concerning Purchaser, Holdco and the Offer Participants”), incorporated herein by reference, is hereby amended as set forth above in Item 3 of this Amendment.

The section of the Offer to Purchase entitled “INTRODUCTION,” incorporated herein by reference, is hereby amended as set forth above in Item 5 of this Amendment.

ITEM 5. PAST CONTACTS, TRANSACTIONS, NEGOTIATIONS AND AGREEMENTS.

The section of the Offer to Purchase entitled “SPECIAL FACTORS” (“Reasons for the Offer and the Merger”), incorporated herein by reference, is hereby amended as set forth above in Item 6 of this Amendment.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 8 (“Certain Information Concerning Purchaser, Holdco and the Offer Participants”), incorporated herein by reference, is hereby amended as set forth above in Item 3 of this Amendment.

The section of the Offer to Purchase entitled “INTRODUCTION,” incorporated herein by reference, is hereby amended as set forth above in Item 5 of this Amendment.

ITEM 6. PURPOSES OF THE TRANSACTION AND PLANS OR PROPOSALS.

The section of the Offer to Purchase entitled “INTRODUCTION,” incorporated herein by reference, is hereby amended as set forth above in Item 5 of this Amendment.

ITEM 7. PURPOSES, ALTERNATIVES, REASONS AND EFFECTS.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 5 (“Material U.S. Federal Income Tax Consequences”), incorporated herein by reference, is hereby amended by deleting the third sentence of the first paragraph of the subsection entitled “Tax Consequences to USANA Shareholders” and replacing it with the following:

“The summary does not purport to address all of the tax consequences that may be relevant to a particular shareholder in light of his, her or its personal circumstances.”

The section of the Offer to Purchase entitled “SPECIAL FACTORS” (“Reasons for the Offer and the Merger”), incorporated herein by reference, is hereby amended as set forth above in Item 6 of this Amendment.

The section of the Offer to Purchase entitled “INTRODUCTION,” incorporated herein by reference, is hereby amended as set forth above in Item 5 of this Amendment.

ITEM 8. FAIRNESS OF THE TRANSACTION.

The section of the Offer to Purchase entitled “SPECIAL FACTORS” (“Position of Purchaser, Holdco and the Offer Participants Regarding the Fairness of the Offer and the Merger”), incorporated herein by reference, is hereby amended as follows:

The subsection entitled “Presentation by Financial Advisor” is deleted in its entirety and replaced with the following:

“PRESENTATION BY FINANCIAL ADVISOR. On May 12, 2008, Canaccord Adams made an oral presentation to Dr. Wentz and David Wentz in which it provided valuation data, including data based on a premium analysis of cash merger transactions in the United States since 2006, USANA’s equity analysts’ ratings and estimates, public peer companies in the direct selling and dietary supplement industry, and recent transactions in the direct selling and dietary supplement industry. Canaccord Adams, as part of its investment banking activities, is regularly engaged in the valuation of businesses and their securities in connection with mergers and acquisitions, underwritings, distributions of listed and unlisted securities, private placements and valuations for corporate and other purposes. Canaccord Adams has been continuously engaged in the securities and investment banking business since 1969. In selecting Canaccord Adams as its financial advisor, Gull Holdings did not interview multiple investment banks. In selecting Canaccord Adams, Gull Holdings relied on Canaccord Adams’ experience and reputation in the direct selling and dietary supplement industries through its Health, Wellness and Lifestyle franchise. Canaccord Adams has been continuously covering companies whose businesses are related to consumer health, wellness and lifestyle in its investment banking and research departments since the mid-1990s. Canaccord Adams’ Equity Research Department has published investment research on USANA for over two years. Canaccord Adams has received and will receive fees from Gull Holdings for its financial advisory services, a significant portion of which are contingent upon completion of the Offer and the Merger. See “The Tender Offer—13. Fees and Expenses.”

A summary of the selected valuation data follows:

- Average Premium Data.* Canaccord Adams reviewed the average premiums paid in cash acquisition transactions backed by financial sponsors since January 1, 2006 involving selected publicly-traded U.S. companies with total enterprise values between \$200 million and \$800 million. Canaccord Adams selected these transactions for purposes of this analysis because they were considered by Canaccord Adams to be the most comparable to USANA in terms of transaction size. Moreover, because the contemplated transaction would be funded by a third-party debt investment, Canaccord Adams viewed going-private transactions backed by financial sponsors with similar transaction value as the most comparable to the Offer. Canaccord Adams excluded transactions in which the share price prior to announcement was below \$5.00 per share because, in Canaccord Adams' opinion, the trading characteristics of those stocks were not comparable to USANA, as institutional investors frequently abstain from acquiring meaningful positions in sub-\$5.00 stocks and these stocks are more difficult to short. In this group, the average premium to the closing price immediately prior to announcement was 12.2% and the average premium to the closing price 30 days prior to announcement was 17.7%. Canaccord Adams used the "stripped mean" average premium for this analysis. The stripped mean is the average of a data set excluding the highest and lowest outliers. Canaccord Adams believes that by eliminating the outliers in a particular set of data, one can counteract the effect of skewness in any particular distribution of data. Canaccord Adams also noted that the proposed Offer Price of \$26.00 per share represented a 24.8% premium to the closing price on May 12, 2008 (the last trading day prior to the announcement by the Offer Participants that they intended to commence the Offer), and a 20.9% premium to the closing price 30 days prior to May 12, 2008. Accordingly, Canaccord Adams advised the Offer Participants that the premium offered by the proposed Offer Price was significantly higher than the average premiums paid in the selected universe of cash acquisition transactions. Canaccord Adams also noted that the proposed Offer Price represented a 29.2% premium to the volume weighted average price over the 30-day period ending May 12, 2008. The acquisition transactions reviewed are set forth below.

(dollars in millions except per share data)

Announcement Date	Target/Issuer	Buyers/Investors	Transaction Value	Purchase Price Per Share	Premium to Prior Stock Price		
					1 Day	1 Week	1 Month
1/30/08	NuCo2 Inc.	Aurora Capital Group	\$ 475.6	\$ 30.00	24.6%	20.1%	17.9%
1/15/08	Lifecore Biomedical, Inc.	Warburg Pincus LLC	\$ 234.6	\$ 17.00	32.4%	27.2%	25.3%
8/02/07	Midwest Air Group, Inc.	TPG Capital LP (Texas Pacific)	\$ 402.6	\$ 16.00	14.9%	23.2%	4.9%
7/27/07	Deb Shops, Inc.	Lee Equity Partners LLC	\$ 391.1	\$ 27.25	2.1%	(6.1%)	(4.2%)
6/18/07	Friendly Ice Cream Corporation	Freeze Operations Holding Corp.	\$ 329.7	\$ 15.50	8.2%	13.3%	5.8%
6/11/07	James River Group, Inc.	DE Shaw & Co LP	\$ 540.3	\$ 34.50	(1.9%)	2.0%	0.4%
6/04/07	Accredited Home Lenders Holding Co.	Lone Star Fund V	\$ 296.8	\$ 15.10	9.7%	3.6%	27.5%
6/04/07	1-800 Contacts, Inc.	Fenway Partners Inc.	\$ 371.7	\$ 24.25	20.8%	26.2%	37.2%
4/26/07	Inter-Tel, Inc.	Mitel Networks Corp.	\$ 697.0	\$ 25.60	6.8%	6.5%	7.1%
4/24/07	Symbion, Inc.	Crestview Partners LLC	\$ 625.4	\$ 22.35	17.4%	13.4%	14.3%
4/05/07	World Air Holdings Inc.	Global Aero Logistics Inc.	\$ 315.0	\$ 12.50	15.7%	16.0%	19.6%
3/20/07	Eschelon Telecom, Inc.	Integra Telecom Inc.	\$ 707.3	\$ 30.00	17.2%	19.2%	27.9%
3/06/07	Topps Company, Inc.	Tornante Co LLC; Madison Dearborn Partners LLC	\$ 394.9	\$ 9.75	9.4%	8.0%	(1.4%)
3/05/07	SafeNet, Inc.	Vector Capital	\$ 689.7	\$ 28.75	1.6%	3.6%	13.6%
1/10/07	International Aluminum Corporation	GenStar Capital LLC	\$ 226.8	\$ 53.00	6.0%	8.7%	13.1%
12/05/06	Direct General Corporation	Fremont Partners; Texas Pacific Group	\$ 563.3	\$ 21.25	28.7%	33.9%	42.0%
11/14/06	Valley National Gases Inc.	Caxton-Iseman Capital Inc.	\$ 330.2	\$ 27.00	0.0%	0.6%	(3.4%)

(dollars in millions except per share data)

Announcement Date	Target/Issuer	Buyers/Investors	Transaction Value	Purchase Price Per Share	Premium to Prior Stock Price		
					1 Day	1 Week	1 Month
9/25/06	Educate, Inc.	Sterling Capital Partners LP; Citigroup Private Equity	\$ 504.3	\$ 8.00	13.3%	21.2%	19.9%
9/22/06	Talk America Holdings, Inc.	Cavalier Telephone LLC	\$ 247.8	\$ 8.10	23.3%	35.2%	39.7%
9/12/06	Metrologic Instruments, Inc.	Francisco Partners LP; Elliott Associates LP	\$ 427.0	\$ 18.50	13.1%	15.3%	34.1%
9/12/06	Peach Holdings, Inc.	DLJ Merchant Banking Partners; Orchard Acquisition Co.	\$ 753.5	\$ 7.20	0.8%	2.7%	17.0%
8/18/06	Lone Star Steakhouse & Saloon Inc.	Lone Star Funds	\$ 655.7	\$ 27.10	15.1%	16.2%	12.9%
6/07/06	ACE Cash Express, Inc.	JLL Partners Inc.	\$ 437.5	\$ 30.00	14.0%	12.7%	10.5%
4/27/06	NetIQ Corporation	AttachmateWRQ	\$ 495.0	\$ 12.20	13.8%	8.2%	11.4%
4/21/06	Marsh Supermarkets Inc.	Sun Capital Partners Group Inc.	\$ 325.0	\$ 11.13	(0.3%)	38.1%	39.1%
3/08/06	SOURCECORP Inc.	Apollo Management LP	\$ 458.0	\$ 25.00	(3.2%)	(3.3%)	(2.2%)
2/24/06	Packaging Dynamics Corp.	Thilmany LLC	\$ 304.6	\$ 14.00	(2.2%)	4.2%	7.6%
2/06/06	Duratek, Inc.	EnergySolutions	\$ 512.8	\$ 22.00	25.1%	24.2%	36.9%
1/09/06	Water Pik Technologies, Inc.	Coast Acquisition Corp.	\$ 380.0	\$ 27.75	28.4%	28.9%	30.6%
1/05/06	Datastream Systems, Inc.	Infor Global Solutions Inc.	\$ 205.1	\$ 10.26	16.7%	24.4%	28.3%
Mean:					12.4%	14.9%	17.8%
Median:					13.6%	14.3%	15.7%
Stripped Mean:					12.2%	14.8%	17.7%

The following table sets forth the premium represented by the Offer Price as compared to the premiums paid in the acquisitions transactions.

	Premium Analysis		
	1-Day	1-Week	1-Month
Premiums Paid Stripped Mean Percentages	12.2%	14.8%	17.7%
Premium at Offer Price			
Premium to Closing Price	24.8%	33.0%	20.9%
Premium to Volume Weighted Average Price	24.5%	26.4%	29.2%
Offer Price	\$26.00		

- *Summary of Analysts' Ratings and Estimates.* Canaccord Adams summarized equity research analyst ratings and future price targets (typically targets for 12 to 18 months in the future), and noted that the proposed Offer Price was consistent with the average future price target of \$26.50, and represented a 3.6% premium to the stripped mean future price target of \$25.10 and a 8.3% premium to the median future price target of \$24.00. Canaccord Adams noted that the range of future price targets was a low of \$21.00 to a high of \$39.00. Canaccord Adams used the stripped mean future price target for this analysis to eliminate the effect of the highest and lowest outliers from the calculation of the mean future price target. Canaccord Adams believes that by eliminating the outliers in a particular set of data, one can counteract the effect of skewness in any particular distribution of data. Canaccord Adams also noted that four of the analysts rated the shares the equivalent of "Hold" and three rated the shares the equivalent of "Buy." The analyst recommendations reviewed, which included that of Canaccord Adams, are set forth below.

(in millions, except per share data)

Analyst Recommendations								
Company	Rating	Most Recent Price Target	Revenue		EBITDA		EPS	
			FY08E	FY09E	FY08E	FY09E	FY08E	FY09E
Sidoti & Company	Buy	\$ 39.00	\$428.3	\$456.9	NA	NA	\$1.99	\$ 2.33
D.A. Davidson & Co.	Buy	\$ 30.00	\$429.7	\$459.7	\$63.2	\$70.8	\$2.15	\$ 2.50
Avondale Partners	Market Perform	\$ 26.50	\$427.1	\$482.5	\$72.2	\$81.7	\$2.06	\$ 2.33
Wedbush Morgan	Buy	\$ 24.00	\$426.8	\$454.2	\$63.1	\$69.7	\$2.14	\$ 2.40
Goldman Sachs	Neutral	\$ 23.00	NA	NA	NA	NA	NA	NA
Jefferies	Hold	\$ 22.00	\$405.4	\$409.7	\$63.3	\$68.1	\$2.00	\$ 2.20
Canaccord Adams	Hold	\$ 21.00	\$429.8	\$468.3	\$61.9	\$69.3	\$2.07	\$ 2.27
Mean:	NA	\$ 26.50	\$424.5	\$455.2	\$64.7	\$71.9	\$2.07	\$2.34
Median:	NA	\$ 24.00	\$427.7	\$458.3	\$63.2	\$69.7	\$2.07	\$2.33
Stripped Mean:	NA	\$ 25.10	\$428.0	\$459.8	\$63.2	\$69.9	\$2.07	\$2.33

- *Summary of Selected Public Direct Selling and Dietary Supplement Companies.* Canaccord Adams provided a summary of the proposed Offer Price in comparison to the trading multiples of a group of companies as a multiple of both revenue and EBITDA (earnings before interest, taxes, depreciation and amortization). Canaccord Adams selected public companies in the direct selling and dietary supplement industries. USANA operates in both of these industries, selling dietary supplement products through the direct selling channel. In addition to industry comparability, the selected companies were chosen based on certain operating metrics, such as margin structure and profitability. Canaccord Adams noted that applying the stripped mean multiples of this peer group to the last twelve months (LTM) and 2008 estimated revenue of USANA implied a per share equity value of \$23.55 to \$26.33, and applying these multiples to the LTM and 2008 estimated EBITDA of USANA implied an equity value of \$29.80 to \$32.17 per share. Canaccord Adams applied the stripped mean multiple to eliminate the effect of the highest and lowest outliers from the calculation of the mean multiple. Canaccord Adams believes that by eliminating the outliers in a particular set of data, one can counteract the effect of skewness in any particular distribution of data. Canaccord Adams noted that the implied equity value represented by the revenue multiple was in line with analysts' consensus price target and the proposed Offer Price, but that the implied EBITDA multiple was significantly outside of both the analysts' consensus price target and the proposed Offer Price. In Canaccord Adams' opinion, all but one of the analysts were significantly discounting the EBITDA valuation metric based on such analysts' price targets, and the market was also discounting the metric based on the trading price.

The group of peer companies and their operating data and applicable trading multiples is set forth below.

	Ent. Value	Revenue		EBITDA		Ent. Val. / Revenue		Ent. Val. / EBITDA		
		LTM	2008E	LTM	2008E	LTM	2008E	LTM	2008E	
<i>(dollars in millions)</i>										
Peer Companies										
Avon Products Inc.	\$18,152	\$10,255	\$10,700	\$ 1,446	\$1,678	1.8x	1.7x	12.6x	10.8x	
Blyth, Inc.	\$ 629	\$ 1,165	\$ 1,139	\$ 123	\$ 127	0.5x	0.6x	5.1x	4.9x	
Ediets.com Inc.	\$ 93	\$ 30	\$ 80	(\$ 4)	(\$6)	3.1x	1.2x	NMF	NMF	
Herbalife Ltd.	\$ 2,933	\$ 2,242	\$ 2,378	\$ 374	\$ 390	1.3x	1.2x	7.8x	7.5x	
Mannatech Inc.	\$ 123	\$ 413	NA	\$ 24	NA	0.3x	NA	5.1x	NA	
Medifast Inc.	\$ 70	\$ 84	\$ 90	\$ 9	\$ 10	0.8x	0.8x	7.6x	7.2x	
Natural Alternatives International Inc.	\$ 53	\$ 94	NA	\$ 4	NA	0.6x	NA	11.9x	NA	
NBTY Inc.	\$ 2,055	\$ 2,043	\$ 2,082	\$ 337	\$ 350	1.0x	1.0x	6.1x	5.9x	
Nu Skin Enterprises Inc.	\$ 1,181	\$ 1,182	\$ 1,215	\$ 134	\$ 160	1.0x	1.0x	8.8x	7.4x	
Nutraceutical International Corp.	\$ 166	\$ 164	NA	\$ 28	NA	1.0x	NA	5.9x	NA	
NutriSystem Inc.	\$ 584	\$ 755	\$ 719	\$ 133	\$ 121	0.8x	0.8x	4.4x	4.8x	
Reliv International, Inc.	\$ 77	\$ 104	\$ 109	\$ 7	\$ 8	0.7x	0.7x	11.2x	10.1x	
Schiff Nutrition International Inc.	\$ 29	\$ 170	NA	\$ 25	NA	0.2x	NA	1.1x	NA	
Tupperware Brands Corporation	\$ 2,953	\$ 2,068	\$ 2,120	\$ 277	\$ 304	1.4x	1.4x	10.7x	9.7x	
Mean:	\$ 2,078	\$ 1,483	\$ 2,063	\$ 208	\$ 314	1.0x	1.0x	7.6x	7.6x	
Median:	\$ 375	\$ 584	\$ 1,177	\$ 75	\$ 144	0.9x	1.0x	7.6x	7.4x	
Stripped Mean:	\$ 910	\$ 874	\$ 1,232	\$ 123	\$ 184	0.9x	1.0x	7.7x	7.5x	
USANA	\$ 352	\$ 424	\$ 442	\$ 70	\$ 66	0.8x	0.8x	5.0x	5.3x	
USANA(at Offer Price)	\$ 412					1.0x	0.9x	6.1x	6.2x	

The following table sets forth the enterprise and equity values of USANA implied by the trading multiples of the group of peer companies.

	Peer Company Group			
	LTM Ended 3/31/08		2008E	
	Revenue	EBITDA	Revenue	EBITDA
<i>(dollars in millions except per share data)</i>				
Peer Company Group Stripped Mean Multiples	0.9x	7.7x	1.0x	7.5x
USANA Financial Data	\$424.0	\$ 70.2	\$441.8	\$ 66.5
Implied Enterprise Values:	\$398.1	\$539.9	\$443.8	\$500.9
<i>Plus: Cash (3/31/08)</i>	\$ 17.6			
<i>Less: Debt (3/31/08)</i>	\$ 28.0			
Implied Equity Values:	\$387.6	\$529.4	\$433.4	\$490.4
Implied Equity Value Per Share⁽¹⁾:	\$23.55	\$32.17	\$26.33	\$29.80

(1) Implied equity value per share based on 16.5 million total diluted shares.

- *Summary of Recent Acquisitions of Direct Selling and Dietary Supplement Companies.* Canaccord Adams then summarized the proposed Offer Price in comparison to prices paid in a number of recent acquisition transactions as a multiple of both revenue and EBITDA. Canaccord Adams selected transactions involving target companies in the direct selling and dietary supplement industries. USANA operates in both of these industries, selling dietary supplement products through the direct selling channel. In addition to industry comparability, the selected transactions were chosen based on certain operating metrics of the target, such as margin structure and profitability. Canaccord Adams noted that applying the stripped mean multiples of the prices paid in these acquisitions to the LTM and 2008 estimated revenue of USANA implied a per share equity value of \$25.95 to \$27.06, and applying these multiples to the LTM and 2008 estimated EBITDA of USANA implied an equity value of \$46.00 to \$48.61 per share. Canaccord Adams applied the stripped mean multiple to eliminate the effect of the highest and lowest outliers from the calculation of the mean multiple. Canaccord Adams believes that by eliminating the outliers in a particular set of data, one can counteract the effect of skewness in any particular distribution of data. Canaccord Adams again noted that the implied equity value represented by the revenue multiple was in line with analysts' consensus price target and the proposed Offer Price and that the implied EBITDA multiple was significantly outside of both the analysts' consensus price target and the proposed Offer Price. Canaccord Adams was of the view that all but one of the analysts were significantly discounting the EBITDA valuation metric based on such analysts' price targets, and the market was also discounting the metric based on the trading price.

The group of precedent acquisitions summarized by Canaccord Adams is set forth below.

(dollars in millions)

Announcement Date	Target	Acquirer	Implied Enterprise Value	Enterprise Value / LTM	
				Revenue	EBITDA
12/28/2007	Natrol, Inc.	Plethico Pharmaceuticals Limited	\$ 73.3	1.0x	NMF
12/21/2007	Bodybuilding.com	Liberty Media Interactive	\$ 139.9	1.6x	NA
12/13/2007	Maximuscle Ltd.	Darwin Private Equity LLP	\$ 153.1	NA	NA
6/04/2007	Arkopharma SA	Rombi Family	\$ 702.1	2.4x	22.1x
2/08/2007	GNC	Ares Asset Management, Teachers Private Capital	\$ 1650.2	1.1x	12.9x
1/19/2007	AquaCap Pharmaceuticals	Atrium Innovations	\$ 22.0	1.5x	5.5x
12/22/2006	CPAC, Inc.	Buckingham Capital Partners	\$ 53.7	0.5x	14.2x
11/08/2006	Neways, Inc.	Golden Gate Capital	NA	0.7x	4.4x
9/11/2006	Douglas Labs	Atrium Innovations	\$ 4.0	0.8x	NA
7/19/2006	Excelligence Learning Corp.	Thomas Cressey Bravo	\$ 124.0	0.9x	14.7x
5/04/2006	The Sportsman's Guide	Redcats USA, Inc.	\$ 219.0	0.7x	11.1x
2/06/2006	VitaQuest Intl.	Ck Life Sciences	\$ 166.0	1.2x	5.4x
12/08/2005	Douglas Laboratories (HVL)	Atrium Innovations	\$ 87.0	1.3x	6.2x
11/28/2005	Nutrition and Sante	ABN Amro Capital France, L Capital Management	\$ 247.3	0.8x	NA
11/14/2005	National Business Furniture	K+ K America Corporation	\$ 82.0	0.7x	18.0x
7/08/2005	GT Brands LLC	Gaiam Inc.	\$ 112.2	0.8x	24.9x
6/06/2005	Solgar	NBTY	\$ 115.0	1.1x	NA
5/19/2005	Crosstown Traders, Inc.	Charming Shoppes, Inc.	\$ 371.9	0.8x	13.3x
4/15/2004	Leiner Health Products	Golden Gate Capital	\$ 840.2	1.3x	10.0x
3/03/2004	Pure Encapsulations	Atrium Innovations	\$ 38.0	1.9x	5.4x
3/30/2004	Jafra SA	Vorwerk & Co.	\$ 519.7	1.4x	11.3x
6/10/2003	Rexall Sundown	NBTY	\$ 250.0	0.6x	NA
3/10/2003	Miles Kimball	Blyth	\$ 65.0	0.5x	NA
			Mean:	1.1x	12.0x
			Median:	0.9x	11.3x
			Stripped Mean:	1.0x	11.5x

The following table sets forth the enterprise and equity values of USANA implied by prices paid in the precedent acquisitions of direct seller and dietary supplement companies.

	Direct Seller & Supplement Precedent Acquisitions			
	LTM Ended 3/31/08		2008E	
	Revenue	EBITDA	Revenue	EBITDA
<i>(dollars in millions except per share data)</i>				
Precedent Transaction Stripped Mean Multiples	1.0x	11.5x	1.0x	11.5x
USANA Financial Data	\$424.0	\$ 70.2	\$441.8	\$ 66.5
Implied Enterprise Values:	\$437.5	\$810.6	\$455.8	\$767.5
<i>Plus: Cash (3/31/08)</i>	\$ 17.6			
<i>Less: Debt(3/31/08)</i>	\$ 28.0			
Implied Equity Values:	\$427.1	\$800.1	\$445.4	\$757.1
Implied Equity Value Per Share⁽¹⁾	\$25.95	\$48.61	\$27.06	\$46.00

(1) Implied equity value per share based on 16.5 million total diluted shares.

After reviewing this valuation data, Canaccord Adams noted that the proposed Offer Price was consistent with the value implied as a multiple of revenue, and the premium proposed to be paid was substantially greater than premiums paid in transactions of similar size, and the proposed premium was consistent with the consensus future price target of equity research analysts. However, Canaccord Adams noted that the proposed Offer Price was below the value implied as a multiple of EBITDA. Canaccord Adams further noted that given the significant other factors in the market significantly adversely affecting the trading price of USANA stock, the proposed Offer Price represented a reasonable exit point for shareholders. The other significant factors in the market significantly adversely affecting the trading price of USANA stock are described above under “Special Factors—Reasons for the Offer and the Merger.” This was consistent with the goals of the Offer Participants of providing a price that represented an opportunity for immediate liquidity at a fair premium to the current trading price of the Shares.”

The last sentence of the first paragraph of the subsection entitled “Position of Purchaser, Holdco and the Offer Participants” is hereby deleted in its entirety and replaced with the following:

“These beliefs are based on a review of (1) the terms of the Offer and the Merger, (2) the analyses of Canaccord Adams described above under “—Presentation of Financial Advisor”, which analyses the Offer Participants adopt, and (3) the factors described below.”

The third bullet point in the second paragraph of the subsection entitled “Position of Purchaser, Holdco and the Offer Participants” is hereby deleted in its entirety and replaced with the following:

- The Offer Price, in comparison to the trading multiples of a group of companies selected by Canaccord Adams in the direct selling and dietary supplement industries, was within the range of implied per share equity values obtained by applying the stripped mean multiples of this peer group to the last twelve months (LTM) and 2008 estimated revenue of USANA of \$23.55 to \$26.33. Because these trading multiples reflect the value of the selected companies as going concerns, Purchaser, Holdco and the Offer Participants believe the Offer Price in comparison to these trading multiples is indicative of the value of USANA as a going concern.”

The fourth bullet point in the second paragraph of the subsection entitled “Position of Purchaser, Holdco and the Offer Participants” is hereby deleted in its entirety and replaced with the following:

- The Offer Price, in comparison to prices paid in a number of recent acquisition transactions selected by Canaccord Adams involving companies in the dietary supplement and direct selling industries, was within the range of implied per share equity values obtained by applying the stripped mean multiples of the prices paid in these acquisitions to LTM and 2008 estimated revenue of USANA of \$25.95 to \$27.06. Because the prices paid in these selected acquisitions reflect the value of the target companies as going concerns, Purchaser, Holdco and the Offer Participants believe the Offer Price in comparison to the prices paid for the target companies is indicative of the value of USANA as a going concern.”

The eighth bullet point in the second paragraph of the subsection entitled “Position of Purchaser, Holdco and the Offer Participants” is hereby deleted in its entirety and replaced with the following:

- “• Purchaser, Holdco and the Offer Participants believe the Offer Price to be fair considering USANA’s recent financial performance, profitability and uncertain growth prospects, as well as the difficult public market conditions specifically affecting direct selling companies. For example, direct selling companies like USANA are consumer driven businesses, and macroeconomic factors in the United States, such as the ongoing difficulties in the overall credit markets and the housing and mortgage markets, have negatively impacted consumer sentiment generally. Further, FDI has made allegations similar to those against USANA against other publicly-traded direct selling companies. Other significant factors in the market significantly adversely affecting USANA’s prospects are described above under “Special Factors—Reasons for the Offer and the Merger.” In addition, the following risks and uncertainties identified in USANA’s Exchange Act reports represent factors that could materially limit USANA’s growth and profitability:
 - USANA’s dependence upon a network marketing system to distribute its products;
 - Activities of USANA’s independent Associates;
 - USANA’s planned expansion into international markets, including delays in commencement of sales in any new market, delays in compliance with local marketing or other regulatory requirements, or changes in target markets;
 - Rigorous government scrutiny of network marketing practices;
 - Potential political events, natural disasters, or other events that may negatively affect economic conditions;
 - Potential effects of adverse publicity regarding USANA, nutritional supplements, or the network marketing industry;
 - Extensive government regulation of USANA’s products, manufacturing, and network marketing system;
 - Potential inability to sustain or manage growth, including the failure to continue to develop new products;
 - An increase in the amount of Associate incentives;
 - Reliance on the use of information technology;
 - The adverse effect of the loss of a high-level sponsoring Associate, together with a group of leading Associates, in that person’s downline;
 - The loss of product market share or Associates to competitors;
 - Potential adverse effects of customs, duties, taxation, and transfer pricing regulations, including regulations governing distinctions between, and USANA’s responsibilities to, employees and independent contractors;
 - The fluctuation in the value of foreign currencies against the U.S. dollar;
 - Reliance on outside suppliers for raw materials and certain manufactured items;
 - Shortages of or significant price increases in raw materials used in certain of USANA’s products;

-
- Product liability claims and other risks that may arise with USANA’s manufacturing activity;
 - Intellectual property risks;
 - Disruptions to shipping channels to distribute USANA’s products to international warehouses; and
 - The outcome of regulatory and litigation matters.”

The third bullet point in the third paragraph from the end of the subsection entitled “Position of Purchaser, Holdco and the Offer Participants” is hereby deleted in its entirety and replaced with the following:

- “• Based on the data provided by Canaccord Adams, the Offer Price is below the value implied as a multiple of 2008 estimated EBITDA. The EBITDA multiple, however, was only one of several valuation metrics that Purchaser, Holdco and the Offer Participants considered in their determination. Moreover, it was Canaccord Adams’ view that all but one of the analysts were significantly discounting the EBITDA valuation metric based on such analysts’ price targets, and the market was also discounting the metric based on the trading price.”

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 7 (“Certain Information Concerning USANA”), incorporated herein by reference, is hereby amended to add the following sentence as the penultimate sentence in the fifth paragraph of such section, which is the subsection entitled “Summary Financial Information”:

“Such financial information and related notes contained in those documents are incorporated by reference in this Offer to Purchase.”

ITEM 9. REPORTS, OPINIONS, APPRAISALS AND NEGOTIATIONS.

The section of the Offer to Purchase entitled “SPECIAL FACTORS” (“Position of Purchaser, Holdco and the Offer Participants Regarding the Fairness of the Offer and the Merger”), incorporated herein by reference, is hereby amended as set forth above in Item 13 (Item 8) of this Amendment.

Item 13 (Item 9) is hereby further amended for purposes of clarifying that the discussion materials of Canaccord Adams Inc., which are attached to the Schedule TO as Exhibit (c), were provided to Dr. Myron Wentz and David Wentz subsequent to Canaccord Adam’s oral presentation of the valuation data and analyses described in the Offer to Purchase.

ITEM 12. THE SOLICITATION OR RECOMMENDATION.

The section of the Offer to Purchase entitled “SPECIAL FACTORS” (“Position of Purchaser, Holdco and the Offer Participants Regarding the Fairness of the Offer and the Merger”), incorporated herein by reference, is hereby amended as set forth above in Item 13 (Item 8) of this Amendment.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 7 (“Certain Information Concerning USANA”), incorporated herein by reference, is hereby amended as set forth above in Item 13 (Item 8) of this Amendment.

ITEM 13. FINANCIAL STATEMENTS.

The section of the Offer to Purchase entitled “THE TENDER OFFER” – Section 7 (“Certain Information Concerning USANA”), incorporated herein by reference, is hereby amended as set forth above in Item 13 (Item 8) of this Amendment.

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

June 20, 2008

Date

GULL HOLDINGS, LTD.

/s/ Toby L. Marshall /s/ Mark J. Lewin

Signature

Mark J. Lewin and Toby L. Marshall, For and on
behalf of Enmyn Limited Corporate Director

Name/Title

GULL-UNITY HOLDING CORP.

/s/ David A. Wentz

Signature

David A. Wentz, President

Name/Title

UNITY ACQUISITION CORP.

/s/ David A. Wentz

Signature

David A. Wentz, Vice President

Name/Title

MYRON W. WENTZ

/s/ Myron W. Wentz

Signature

DAVID A. WENTZ

/s/ David A. Wentz

Signature

JACQUELYN R. WENTZ

/s/ Jacquelyn R. Wentz

Signature

BRYAN WENTZ

/s/ Bryan Wentz

Signature

ANNETTE WENTZ

/s/ Annette Wentz

Signature

PAUL & JANE MEYER FAMILY FOUNDATION

/s/ William Terry Irwin

Signature

William Terry Irwin, Vice President

Name/Title

PAUL J. MEYER

/s/ Paul J. Meyer

Signature

ALICE JANE MEYER

/s/ Alice Jane Meyer

Signature

CENTRE ISLAND PROPERTIES, LTD.

/s/ Christopher Whorms

Signature

Christopher Whorms, Director

Name/Title

WACO BOYS CLUB FOUNDATION, INC.

/s/ Eugene R. Franklin

Signature

Eugene R. Franklin, Vice President

Name/Title

L-K MARKETING GROUP, LLC

/s/ Kevin Rhea

Signature

Kevin Rhea, President

Name/Title

BEAGLE IRREVOCABLE ASSET TRUST

/s/ Eugene R. Franklin

Signature

Eugene R. Franklin, Trustee

Name/Title

June 20, 2008

VIA EDGAR

Mr. Daniel F. Duchovny
Special Counsel
Office of Mergers & Acquisitions
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-3628

Re: USANA Health Sciences, Inc.
Schedule 13E-3; File No. 005-55565
Filed June 3, 2008, as amended June 5, 2008
Filed by Unity Acquisition Corp. et al.
Schedule TO; File No. 000-55565
Filed June 2, 2008, as amended June 5, 2008
Filed by Unity Acquisition Corp. et al.
Schedule 13D/A filed by Gull Holdings, Ltd. et al.
Filed June 2, 2008
File No. 005-55565

Dear Mr. Duchovny:

This letter is submitted by Unity Acquisition Corp., Gull-Unity Holding Corp., Gull Holdings, Ltd., Myron W. Wentz, David A. Wentz, Jacquelyn R. Wentz, Bryan Wentz, Annette Wentz, Paul & Jane Meyer Family Foundation, Alice Jane Meyer, Paul J. Meyer, Centre Island Properties, Ltd., Waco Boys Club Foundation, Inc., L-K Marketing Group, LLC and Beagle Irrevocable Asset Trust (collectively, the "Filing Persons"). Please be advised that, in connection with the comments issued by the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), received by facsimile on June 16, 2008, with regard to the above-referenced filings, each Filing Person hereby acknowledges that:

- The Filing Persons are responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- The Filing Persons may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please call Lisa Haddad of Goodwin Procter LLP at (617) 570-8311 if you have any questions.

[*Signature pages follow*]

ANNETTE WENTZ

/s/ Annette Wentz

Signature

PAUL & JANE MEYER FAMILY FOUNDATION

/s/ William Terry Irwin

Signature

William Terry Irwin, Vice President

Name/Title

PAUL J. MEYER

/s/ Paul J. Meyer

Signature

ALICE JANE MEYER

/s/ Alice Jane Meyer

Signature

CENTRE ISLAND PROPERTIES, LTD.

/s/ Christopher Whorms

Signature

Christopher Whorms, Director

Name/Title

WACO BOYS CLUB FOUNDATION, INC.

/s/ Eugene R. Franklin

Signature

Eugene R. Franklin, Vice President

Name/Title

L-K MARKETING GROUP, LLC

/s/ Kevin Rhea

Signature

Kevin Rhea, President

Name/Title

BEAGLE IRREVOCABLE ASSET TRUST

/s/ Eugene R. Franklin

Signature

Eugene R. Franklin, Trustee

Name/Title

June 20, 2008

VIA EDGAR

Mr. Daniel F. Duchovny
Special Counsel
Office of Mergers & Acquisitions
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-3628

Re: USANA Health Sciences, Inc.
Schedule 13E-3; File No. 005-55565
Filed June 3, 2008, as amended June 5, 2008
Filed by Unity Acquisition Corp. et al.

Schedule TO; File No. 000-55565
Filed June 2, 2008, as amended June 5, 2008
Filed by Unity Acquisition Corp. et al.

Schedule 13D/A filed by Gull Holdings, Ltd. et al.
Filed June 2, 2008
File No. 005-55565

Dear Mr. Duchovny:

This letter is submitted on behalf of Unity Acquisition Corp. ("Purchaser"), Gull-Unity Holding Corp. ("Holdco"), Gull Holdings, Ltd. ("Gull Holdings"), Myron W. Wentz, David A. Wentz, Jacquelyn R. Wentz, Bryan Wentz, Annette Wentz, Paul & Jane Meyer Family Foundation, Alice Jane Meyer, Paul J. Meyer, Centre Island Properties, Ltd., Waco Boys Club Foundation, Inc., L-K Marketing Group, LLC and Beagle Irrevocable Asset Trust (collectively, the "Filing Persons"), in response to the comments of the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") raised in your letter of June 16, 2008 to the undersigned (the "Comment Letter").

In connection herewith, the Filing Persons will file via EDGAR Amendment No. 3 (the "Amendment") to the Schedule TO/Schedule 13E-3 filed on June 2, 2008, as amended (the "Schedule TO"), which incorporates the changes made in response to the Staff's comments.

For reference purposes, the text of the Comment Letter has been reproduced herein with responses below each numbered comment. In the responses, the capitalized terms not otherwise defined have the meanings ascribed to such terms in the Schedule TO.

Mr. Daniel F. Duchovny
Securities and Exchange Commission
June 20, 2008
Page 2

Schedule 13D/A

Comment 1:

Please revise the Schedule to check box 2(a) in each cover page of the amendment to Schedule 13D filed as part of your Schedule TO filing or provide us your analysis supporting your decision to check box 2(b). We note that the filing persons are a group under the provisions of Rule 13d-5(b)(1). If you revise the Schedule as requested above, also revise Items 11 and 12 in the cover page for each filing person, as appropriate.

Response 1:

In response to the Staff's comment, the Filing Persons have revised each cover page of the amendment to Schedule 13D filed as part of the Amendment to check box 2(a) instead of box 2(b). The Filing Persons also have revised each cover page of the amendment to Schedule 13D filed as part of the Amendment to revise Item 12 in the cover page for each Filing Person.

Offer to Purchase

Summary Term Sheet, page 4

Comment 2:

Please revise your summary term sheet to address the going private aspects of the transaction.

Response 2:

The Filing Persons respectfully submit that the Questions and Answers captioned "Why are you making the Offer?" on page 2 of the Offer to Purchase, "Is this the first step in a going-private transaction?" on page 5, "Do you have interests in the Offer and the Merger that are different from my interests as a shareholder of USANA?" on page 6, and "What is the position of Purchaser, Holdco and the Offer Participants as to the fairness of the Offer and the Merger?" on page 7, substantially address the going private aspects of the transaction. In addition, the Filing Persons have revised Item 1 of the Schedule TO to add a new Question and Answer captioned "What factors did you consider in determining to undertake the Offer and the Merger?" to further address the Filing Persons' reasons for the Offer and the Merger.

Special Factors

Comment 3:

The information required by Items 7, 8 and 9 of Schedule 13E-3 must appear in a "Special Factors" section at the beginning of the proxy statement, following the Summary Term Sheet. See Rule 13e-3(e)(1)(ii). Please relocate the section "Introduction."

Response 3:

In response to the Staff's comment, the Filing Persons have revised Item 5 of the Schedule TO so that the Section entitled "INTRODUCTION" beginning on page 8 of the Offer to Purchase is relocated to (by deleting it in its entirety and restating it in full on) the page immediately following the end of the Section entitled "SPECIAL FACTORS."

Reasons for the Offer and the Merger, page 13

Comment 4:

Please revise the fourth bullet point on page 13 to quantify the costs that will no longer be expended in connection with the company's reporting obligations. Also, clarify whether the bidders will need to obtain audited financial statements in connection with the financing of the offer.

Response 4:

In response to the Staff's comment, the Filing Persons have revised Item 6 of the Schedule TO to replace the fourth bullet point on page 13 of the Offer to Purchase with the following:

- The elimination of costs associated with being a public company, which cost savings, in the aggregate, are estimated to be approximately \$1,150,000 on an annual basis. These costs include legal fees associated with filing periodic reports with the SEC, the expense of publishing and distributing annual reports and proxy statements to shareholders, the increased costs that resulted from the enactment of the Sarbanes-Oxley Act of 2002 and the related SEC rules, and a portion of USANA's independent accounting firm fees for audit services (since USANA will be required to provide audited financial statements to its lender on a going-forward basis for periods subject to completion of the Offer, the cost savings include only incremental savings on accounting fees in an estimated amount of \$250,000);

Position of Purchaser, page 14

Comment 5:

We note that you refer to an oral presentation by Canaccord Adams but that a written presentation was filed as an exhibit to the Schedule 13E-3. Please clarify.

Response 5:

The Filing Persons respectfully submit to the Staff that in the May 12, 2008 conference call with Dr. Wentz and David Wentz, Canaccord Adams presented orally the valuation data and analyses described in the Offer to Purchase, but did not provide written or electronic materials. Canaccord Adams subsequently provided to Dr. Wentz and David Wentz an electronic copy of the data and analyses underlying the presentation, for their information. This electronic copy was filed as an exhibit to the Schedule TO. In response to the Staff's comment, the Filing Persons have revised Item 13 (Item 9) of the Schedule TO to clarify the nature of the exhibit.

The Filing Persons respectfully submit to the Staff that in the copy of the presentation sent to Dr. Wentz and David Wentz, Canaccord Adams inadvertently omitted information related to recent acquisitions of direct selling and dietary supplement companies. Such data has now been included in the Offer to Purchase in connection with Response 6 below.

Comment 6:

Please revise to disclose the data underlying the results in each analysis described in this section. For example, disclose (i) the data from each transaction used in the Average Premium Data analysis, including transaction prices and premiums that resulted in the premiums disclosed on page 14, (ii) the data from each analyst whose ratings and estimates was used in the related analysis, (iii) the estimated revenues and EBITDA for each company in the peer group analysis, including USANA, and (iv) the data from each transaction used in the comparable transactions analysis and the USANA data to which you applied the multiple to arrive at the implied per share equity values. For each analysis, show how the information from the analysis resulted in the multiples/values disclosed.

Response 6:

In response to the Staff's comment, the Filing Persons have revised Item 13 (Item 8) of the Schedule TO to amend and restate the Section of the Offer to Purchase entitled "PRESENTATION BY FINANCIAL ADVISOR" beginning on page 14 of the Offer to Purchase. The amended and restated Section includes the requested information.

Comment 7:

Please explain the basis used to select the transactions used in the Average Premium Data analysis and explain why Canaccord Adams excluded transactions in which the pre-announcement share price was less than \$7.00.

Response 7:

The Filing Persons respectfully submit that the reference on page 14 of the Offer to Purchase to excluded transactions in which the pre-announcement share price was less than \$7.00 has been revised in the Amendment to refer to excluded transactions in which the pre-announcement share price was less than \$5.00, which is included in the revisions referenced in Response 6 above. The Filing Persons respectfully submit that U.S. cash merger transactions backed by financial sponsors since January 1, 2006 with transaction values at announcement between \$200 million and \$800 million were considered by Canaccord Adams to be most comparable. Because the contemplated transaction would be funded by a third-party debt investment, Canaccord Adams viewed going-private transactions backed by financial sponsors with similar transaction value as the most comparable to the Offer. Canaccord Adams excluded transactions with stock prices less than \$5.00 because, in Canaccord Adams' opinion, the trading characteristics of those stocks were not comparable to USANA, as institutional investors frequently abstain from acquiring meaningful positions in sub-\$5.00 stocks and these stocks are more difficult to short. The foregoing explanations have been included in the Offer to Purchase in connection with Response 6 above.

Comment 8:

With respect to the Summary of Analysts' Ratings and Estimates analysis, please disclose that Canaccord is one of the analysts included in the analysis. Also, explain the meaning of "stripped mean"; to the extent the stripped mean was derived by excluding any specific analyst's estimates, please explain the basis used to do so. Finally, we note that the Canaccord Adams presentation does not appear to include stripped mean data with respect to this analysis; thus, with a view toward revised disclosure, tell us how Canaccord Adams arrived at the stripped mean future price targets.

Response 8:

In response to the Staff's comment, the Filing Persons have revised the disclosure referenced in Response 6 above to disclose that Canaccord Adams is one of the analysts included in the analysis referenced in the second bullet point.

The Filing Persons respectfully submit that Canaccord Adams defines the "stripped mean" as the average of a data set excluding the highest and lowest outliers. Canaccord Adams applied the stripped mean multiple to eliminate the effect of the highest and lowest outliers from the calculation of the mean multiple. Canaccord Adams believes that by eliminating the outliers in a particular set of data, one can counteract the effect of skewness in any particular distribution of data.

Included in the revised disclosure referenced in Response 6 above is a revised presentation of Canaccord Adams' analyst's rating and estimates analysis data, which includes the stripped mean of future price targets.

Comment 9:

Please explain the basis used to select the companies used in the comparable companies analysis and the transactions used in the comparable transactions analysis, each on page 15. Also, explain why Canaccord Adams used the stripped mean multiples instead of the other multiples it calculated.

Response 9:

In response to the Staff's comment, the requested explanations are included in the revised disclosure referenced in Response 6 above.

Comment 10:

With respect to the comparable transaction analysis, we note that the Canaccord Adams presentation includes 30 comparable transactions, none of which appear to be included in your disclosure. Please explain.

Response 10:

The Filing Persons respectfully submit that Canaccord Adams conducted separate analyses of the average premium paid in cash acquisition transactions and of recent acquisitions of direct selling and dietary supplement companies. We refer the Staff to Responses 7 and 9 above. Of the 23 companies included in the analysis of recent acquisitions of direct selling and dietary supplement companies, only Natrol, Inc., Arkopharma SA, and CPAC, Inc. were publicly traded at the time of acquisition and none of the corresponding transactions met the criteria used for companies included in the average premium data, because of one or more of aggregate transaction value, trading price, location, or date of announcement.

Comment 11:

Please disclose the “other significant factors” described on page 16 that led Canaccord Adams to conclude the offer price was reasonable despite the results obtained in its analyses based on EBITDA multiples.

Response 11:

In response to the Staff’s comment, the requested disclosure is included in the revised disclosure referenced in Response 6 above.

Comment 12:

Please provide the disclosure required by Item 1015(b)(2)-(4) of Regulation M-A with respect to Canaccord Adams.

Response 12:

In response to the Staff’s comment, the requested disclosure is included in the revised disclosure referenced in Response 6 above.

Comment 13:

We note that the Offer Participants based their fairness determination, in part, on the oral presentation by Canaccord Adams. Note that if any filing person has based its fairness determination on the analysis of factors undertaken by others, such persons must expressly adopt this analysis and discussion as their own in order to satisfy the disclosure obligation. See Question 20 of Exchange Act Release No. 34-17719 (April 13, 1981). Please revise.

Response 13:

In response to the Staff’s comment, the Filing Persons have revised Item 13 (Item 8) of the Schedule TO to replace the last sentence of the first paragraph under the Section of the Offer to Purchase entitled “POSITION OF PURCHASER, HOLDCO AND THE OFFER PARTICIPANTS” beginning on page 16 of the Offer to Purchase with the following:

These beliefs are based on a review of (1) the terms of the Offer and the Merger, (2) the analyses of Canaccord Adams described above under “—Presentation of Financial Advisor”, which analyses the Offer Participants adopt, and (3) the factors described below.

Comment 14:

Please revise to disclose the filing persons' consideration of going concern value. Refer to Instruction 2 of Item 1014 of Regulation M-A.

Response 14:

In response to the Staff's comment, the Filing Persons have revised Item 13 (Item 8) of the Schedule TO to replace the last bullet point on page 16 of the Offer to Purchase in its entirety with the following:

- The Offer Price, in comparison to the trading multiples of a group of companies selected by Canaccord Adams in the direct selling and dietary supplement industries, was within the range of implied per share equity values obtained by applying the stripped mean multiples of this peer group to the last twelve months (LTM) and 2008 estimated revenue of USANA of \$23.55 to \$26.33. Because these trading multiples reflect the value of the selected companies as going concerns, Purchaser, Holdco and the Offer Participants believe the Offer Price in comparison to these trading multiples is indicative of the value of USANA as a going concern.

Further, the Filing Persons have revised Item 13 (Item 8) of the Schedule TO to replace the first bullet point on page 17 of the Offer to Purchase in its entirety with the following:

- The Offer Price, in comparison to prices paid in a number of recent acquisition transactions selected by Canaccord Adams involving companies in the dietary supplement and direct selling industries, was within the range of implied per share equity values obtained by applying the stripped mean multiples of the prices paid in these acquisitions to LTM and 2008 estimated revenue of USANA of \$25.95 to \$27.06. Because the prices paid in these selected acquisitions reflect the value of the target companies as going concerns, Purchaser, Holdco and the Offer Participants believe the Offer Price in comparison to the prices paid for the target companies is indicative of the value of USANA as a going concern.

Comment 15:

Please revise your disclosure on page 17 to describe the "uncertain growth prospects" and the "difficult market conditions...affecting direct selling companies." Also, disclose the risks and uncertainties referenced instead of referring security holders to other reports.

Response 15:

In response to the Staff's comment, the Filing Persons have revised Item 13 (Item 8) of the Schedule TO to replace the fifth bullet point on page 17 of the Offer to Purchase in its entirety with the following:

- Purchaser, Holdco and the Offer Participants believe the Offer Price to be fair considering USANA's recent financial performance, profitability and uncertain growth prospects, as well as the difficult public market conditions specifically affecting direct selling companies. For example, direct selling companies like USANA are consumer driven businesses, and macroeconomic factors in the United States, such as the ongoing difficulties in the overall credit markets and the housing and mortgage markets, have negatively impacted consumer sentiment generally. Further, FDI has made allegations similar to those against USANA against other publicly-traded direct selling companies. Other significant factors in the market significantly

adversely affecting USANA's prospects are described above under "Special Factors — Reasons for the Offer and the Merger." In addition, the following risks and uncertainties identified in USANA's Exchange Act reports represent factors that could materially limit USANA's growth and profitability:

- USANA's dependence upon a network marketing system to distribute its products;
- Activities of USANA's independent Associates;
- USANA's planned expansion into international markets, including delays in commencement of sales in any new market, delays in compliance with local marketing or other regulatory requirements, or changes in target markets;
- Rigorous government scrutiny of network marketing practices;
- Potential political events, natural disasters, or other events that may negatively affect economic conditions;
- Potential effects of adverse publicity regarding USANA, nutritional supplements, or the network marketing industry;
- Extensive government regulation of USANA's products, manufacturing, and network marketing system;
- Potential inability to sustain or manage growth, including the failure to continue to develop new products;
- An increase in the amount of Associate incentives;
- Reliance on the use of information technology;
- The adverse effect of the loss of a high-level sponsoring Associate, together with a group of leading Associates, in that person's downline;
- The loss of product market share or Associates to competitors;
- Potential adverse effects of customs, duties, taxation, and transfer pricing regulations, including regulations governing distinctions between, and USANA's responsibilities to, employees and independent contractors;
- The fluctuation in the value of foreign currencies against the U.S. dollar;
- Reliance on outside suppliers for raw materials and certain manufactured items;

- Shortages of or significant price increases in raw materials used in certain of USANA's products;
- Product liability claims and other risks that may arise with USANA's manufacturing activity;
- Intellectual property risks;
- Disruptions to shipping channels to distribute USANA's products to international warehouses; and
- The outcome of regulatory and litigation matters.

Comment 16:

We note that in both the peer group analysis and the comparable transaction analysis, the implied EBITDA multiples were not in line with analysts' consensus price target and with the offer price. Please how the Offer Participants were able to make their fairness determination in light of these results.

Response 16:

The Filing Persons respectfully submit that EBITDA multiple is only one of several valuation metrics that the Filing Persons considered in their determination. Canaccord Adams is of the view that all but one of the analysts were significantly discounting the EBITDA valuation metric based on such analysts' price targets, and the market was also discounting the metric based on the trading price. In response to the Staff's comment, the foregoing is included in the revised disclosure referenced in Response 6 above and Item 13 (Item 8) of the Schedule TO.

The Tender Offer

Acceptance for Payment, page 25

Comment 17:

Please revise the language in this section that states that you will pay for tendered securities "as promptly as practicable after the expiration or termination of the Offer" to state that you will make such payment "promptly" as required by Rule 14e-1(c).

Response 17:

In response to the Staff's comment, the Filing Persons have revised Item 4 of the Schedule TO to replace the phrase "as promptly as practicable after the expiration or termination of the Offer" in the first sentence of the last paragraph on page 25 of the Offer to Purchase with the phrase "promptly after the expiration or termination of the Offer."

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Material U.S. Federal Income Tax Consequences, page 30

Comment 18:

We note your statements that the discussion “is for general information only.” Please delete this statement, as it implies that you are not responsible for the disclosure in your proxy statement.

Response 18:

In response to the Staff’s comment, the Filing Persons have revised Item 13 (Item 7) of the Schedule TO to delete the phrase “is for general information only and” in the third sentence of the last paragraph on page 30 of the Offer to Purchase.

Comment 19:

Please tell us why you need to qualify the disclosure in the last paragraph of this section by reference to “the Offer Participants’ knowledge.” What prevents you from knowing and disclosing this information? Please explain or delete the qualifier.

Response 19:

In response to the Staff’s comment, the Filing Persons have revised Item 2 of the Schedule TO to delete the phrase “to the Filing Persons’ knowledge,” in the first sentence of the penultimate paragraph on page 32 of the Offer to Purchase.

Certain Information Concerning USANA, page 32

Comment 20:

We note that you have disclosed Usana’s summary financial information in compliance with Instruction 1 to Item 13 of Schedule 13E-3. Please revise your disclosure to specifically incorporate by reference the financial information required by Item 1010(a) and (b) of Regulation M-A.

Response 20:

In response to the Staff’s comment, the Filing Persons have revised Item 13 (Item 8) of the Schedule TO to add the following sentence as the penultimate sentence in the first paragraph of the Section entitled “SUMMARY FINANCIAL INFORMATION” beginning on page 33:

Such financial information and related notes contained in those documents are incorporated by reference in this Offer to Purchase.

Certain Information Concerning Purchaser, page 35

Comment 21:

Please revise the footnotes to the table on page 37 to remove the phrase “may be deemed” with respect to beneficial ownership. Refer to the definition of beneficial ownership in Rule 13d-3.

Response 21:

In response to the Staff's comment, the Filing Persons have revised Item 3 of the Schedule TO to amend and restate in their entirety the beneficial ownership table and footnotes related thereto on pages 37 and 38 of the Offer to Purchase.

Comment 22:

Please revise to include the financial information required by Item 10 of Schedule TO. We note that your offer is subject to a financing condition.

Response 22:

Item 10 of Schedule TO ("Item 10") requires that financial statements must be furnished pursuant to Item 1010(a) and (b) of Regulation M-A for the offeror in a third-party tender offer if the offeror's financial condition is material to a security holder's decision whether to sell, tender or hold the securities that are the subject of the tender offer. As noted by the Staff, the Offer is subject to a financing condition, which results in the Offer not satisfying the criteria for the safe harbor contained in Instruction 2 to Item 10. Although the Offer does not satisfy this safe harbor, the Filing Persons respectfully submit that financial information for the Filing Persons is not material to a shareholder's decision whether to sell, tender or hold the securities that are the subject of the Offer.

Instruction 1 of Item 10 states that "[t]he facts and circumstances of a tender offer, particularly the terms of the tender offer, may influence a determination as to whether financial statements are material, and thus required to be disclosed." In the Regulation M-A adopting release (Release No. 33-7760, 34-42055; Oct. 26, 1999) (the "Adopting Release"), the SEC stated that generally there are several factors that should be considered in determining whether financial statements of the bidder are material: (1) the terms of the tender offer, particularly the terms concerning the amount of securities sought; (2) whether the purpose of the tender offer is for control of the subject company; (3) the plans or proposals of the bidder; and (4) the ability of the bidder to pay for the securities sought in the tender offer and/or to repay any loans made by the bidder or its affiliates in connection with the tender offer or otherwise. Moreover, Section G.2(a) of the Adopting Release states that "security holders may need financial information for the bidder when an offer is subject to a financing condition so they can evaluate the terms of the offer, gauge the likelihood of the offer's success and make an informed investment decision."

As discussed in detail below, the Filing Persons believe that an application of the factors articulated by the SEC in the Adopting Release, together with other relevant factors, demonstrates that financial information for the Filing Persons is not material, notwithstanding that the Filing Persons are not able to rely on the safe harbor afforded by Instruction 2 of Item 10.

First, the Offer is for all outstanding shares of common stock of USANA ("Shares") not already owned by the Filing Persons, for consideration consisting solely of cash. Gull Holdings, one of the Filing Persons, currently owns a majority of USANA's outstanding Shares. As such, Gull Holdings already controls USANA and the purpose of the Offer is not to gain control.

In addition, the Offer is conditioned on there being validly tendered and not withdrawn a sufficient number of Shares in the Offer such that, after the Shares are purchased pursuant to the Offer, Purchaser would own at least 90% of the outstanding Shares on a fully-diluted basis. The Filing Persons will not waive this condition, as further clarified in Item 4 of the Amendment. By achieving this level of ownership, the Purchaser will be able to merge itself with and into USANA without the approval or any other action on the part of the Board of Directors or shareholders of USANA. Promptly following the consummation of the Offer, the Filing Persons will effect the Merger, and all of the public shareholders of USANA who do not tender their Shares in the Offer will have the right to receive the same consideration as the tendering shareholders for their Shares. Thus, following the Offer and the Merger, the Filing Persons will own 100% of the Shares, and there will be no minority interest with a continuing investment that could be impacted by either the financial condition of USANA or the ability of the Filing Persons to provide or arrange for any future funding of USANA's operations.

Finally, the funds to complete the Offer and the Merger are expected to be obtained from an institutional lender, subject to the terms and conditions of the commitment letter described in the Offer to Purchase. These loans will be made on the basis of the assets and financial condition of USANA and its subsidiaries. None of the Filing Persons will provide a guaranty or any other type of credit support for the loans, except for a pledge of the common stock of USANA held by Purchaser following the Offer and Holdco following the Merger. Purchaser and Holdco do not have, and will not have as of the completion of the Offer and the Merger, any other material assets. The financial condition of the Filing Persons has no bearing on the availability of the financing, as all of the financial conditions to the financing relate only to USANA and its subsidiaries. In this regard, the lender has not requested any financial information concerning the Filing Persons in connection with negotiating the commitment letter or documenting the loans. Financial information for USANA has been included or incorporated by reference into the Offer to Purchase pursuant to Item 1010(a) and (b) of Regulation M-A. Accordingly, financial information relating to the Filing Persons would not provide any additional relevant information to security holders in connection with their efforts to evaluate the terms of the Offer, gauge the likelihood of the Offer's success and make an informed investment decision with respect to the Offer.

Certain Conditions of the Offer, page 42

Comment 23:

Refer to the penultimate paragraph of this section relating to your failure to exercise any of the rights described in this section. This language suggests that once an offer condition is triggered, you must decide whether or not to waive the condition. Note that when a condition is triggered and you decide to proceed with the offer anyway, we believe that this constitutes a waiver of the triggered condition(s). Depending on the materiality of the waived condition and the number of days remaining in the offer, you may be required to extend the offer and recirculate new disclosure to security holders. You may not, as this language seems to imply, simply fail to assert a triggered offer condition and thus effectively waive it without officially doing so. Please confirm your understanding supplementally.

Response 23:

The Filing Persons supplementally confirm their understanding of the Staff's position.

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In addition to the comments set forth in the Comment Letter, the Staff also has requested that the Filing Persons address in this letter whether the nature of the changes to the disclosure in the Schedule TO in response to the Staff's comments requires the Filing Persons to recirculate the Offer to Purchase, as amended, to security holders. The Filing Persons respectfully submit that the changes to the disclosure in the Offer to Purchase set forth in the Amendment do not constitute material changes in the information previously disclosed to security holders in a manner that would require recirculation of the Offer to Purchase. In particular, the Filing Persons do not believe that the revisions to the Section of the Offer to Purchase entitled "PRESENTATION BY FINANCIAL ADVISOR" constitute material changes to the prior disclosure that would require recirculation. The revisions to this Section do not reflect material changes in the analyses performed by Canaccord Adams, nor in the results of such analyses. Specifically, the changes to the disclosure do not alter the list of analyses performed by Canaccord Adams, the means, medians and ranges resulting from such analyses, or the comparison of the tender offer price to such results, each as set forth in the Offer to Purchase disseminated to security holders. Instead, the changes in the disclosure generally fall into one of three categories: (1) further background information regarding Canaccord Adams; (2) more detailed information regarding how the specified analyses were performed by Canaccord Adams; and (3) cross-references to other information in the Offer to Purchase. Furthermore, substantially all of the information included in the new charts in this Section was included in the Canaccord Adams Discussion Materials filed as an exhibit to the original Schedule TO (see Response 5 above). Thus, this information has been accessible throughout the entire offering period to any security holder interested in more detail behind the analyses performed by Canaccord Adams.

If you should have any questions concerning the enclosed matters, please contact the undersigned at (617) 570-1865 or Lisa Haddad at (617) 570-8311.

Very truly yours,

/s/ James A. Matarese
James A. Matarese

cc: Dr. Myron W. Wentz