NATURES SUNSHINE PRODUCTS INC Form NT 10-Q August 10, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 12b-25

NOTIFICATION OF LATE FILING

(Check o Form 10-K o Form 20-F o Form 11-K x Form 10-Q o Form 10-D

one):

o Form N-SAR o Form N-CSR

For Period Ended: June 30, 2007

- o Transition Report on Form 10-K
- o Transition Report on Form 20-F
- o Transition Report on Form 11-K
- o Transition Report on Form 10-Q
- o Transition Report on Form N-SAR

For the Transition Period Ended:

Read Instructions (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

NATURE S SUNSHINE PRODUCTS, INC. Full Name of Registrant

Former Name if Applicable

75 East 1700 South Address of Principal Executive Office (Street and Number)

Provo, Utah 84606 City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

(a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense

- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant s statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Nature s Sunshine Products, Inc. (the Company) references the prior reports it has issued on Form 8-K and filed with the Commission regarding the resignation of its prior independent public accounting firm and the engagement of a new independent public accounting firm. The events described in the prior reports preclude the Company from completing and filing its Quarterly Report on Form 10-Q for the quarter ended June 30, 2007 (the Quarterly Report) in a timely manner. The Company does not expect that the Quarterly Report will be filed before the fifth calendar day following the required filing date as prescribed in Rule 12b-25 of the Exchange Act. The Company can provide no estimate as to when it will be able to file its 2006 Form 10-K or the Quarterly Report.

SEC 1344 (03-05)

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Stephen M. Bunker 801 342-4300

(Name) (Area Code) (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

o Yes x No

The Company has not filed its Annual Reports on Form 10-K for the years ended December 31, 2005 and 2006, nor has it filed its Quarterly Reports on Form 10-Q for the quarters ended March 31, 2006, June 30, 2006, September 30, 2006 or March 31, 2007. Furthermore, although the Company filed its Quarterly Report on Form 10-Q for the quarter ended September 30, 2005, the Company did not submit the unaudited financial statements presented in Part I, Item 1 of that Quarterly Report on Form10-Q for review by its independent registered public accounting firm prior to filing.

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

o Yes o No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Due to the events identified in Part III above, the Company cannot presently provide a reasonable estimate and comparison of its results of operations at this time.

Nature s Sunshine Products, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date August 10, 2007 By /s/ Stephen M. Bunker

Chief Financial Officer, Vice President of Finance

And Treasurer of the Company

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative s authority to sign on behalf of the registrant shall be filed with the form.

This Notification of Late Filing on Form 12b-25 contains forward-looking statements which include those regarding the Company s independent investigation and the anticipated timing for the Company s filing of various reports required pursuant to the Exchange Act. Actual results will vary, and may vary materially, from those expressed in the forward-looking statements, including risks and uncertainties relating to the results of the independent investigation and developments in regulatory and legal guidance regarding the Company s efforts to restore compliance with the provisions of the Exchange Act. The Company undertakes no obligation to update

these forward-looking statements, except as otherwise required by law.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).