

WH HOLDINGS CAYMAN ISLANDS LTD  
Form CORRESP  
December 13, 2004

[Morgan Stanley Letterhead]

December 13, 2004

MORGAN STANLEY & CO.  
Incorporated  
Merrill Lynch, Pierce, Fenner & Smith  
Incorporated  
c/o Morgan Stanley & Co.  
1585 Broadway  
New York, NY 10036

Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street N.W.  
Washington, D.C. 20549

Re:  
Herbalife Ltd.  
REGISTRATION STATEMENT NO. 333-119485

Dear Sir or Madam:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, we as representatives of the several Underwriters, wish to advise you that the Registration Statement, Form S-1 as filed on December 2, 2004, and Preliminary Prospectus issued December 2, 2004, were distributed during the period December 2, 2004 through 5:00 PM (EST), December 10, 2004, as follows:

| <b>Registration Statement</b> | <b>Preliminary Prospectus</b>  |
|-------------------------------|--|
| 5 to 5 Underwriters           | 14,286 to 5 Underwriters<br>0 to 0 Dealers<br>1,469 to 1,469 Institutions<br>4 to 4 Others |
| Total: 5                      | Total: 15,759  |

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, we hereby join in the request of Herbalife Ltd. for acceleration of the effective date of the above-named registration statement so that it becomes effective at 4:00 PM(EST) on Wednesday, December 15, 2004, or as soon as possible thereafter.

*[signature page follows]*

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