

August 24, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Sarah Sidwell

**Re: Acceleration Request of Nautilus, Inc.
Registration Statement on Form S-1 (File No. 333-274051)**

Dear Ms. Sidwell:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Nautilus, Inc. (the “Company”) hereby requests that the effective date for the Company’s Registration Statement on Form S-1 (File No. 333-274051) (the “Registration Statement”) be accelerated so that it will be declared effective at 4:30 p.m. (EDT) on Monday, August 28, 2023, or as soon thereafter as is practicable. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, King & Spalding LLP, by calling Keith Townsend at (404) 572-3517.

* * * *

Very truly yours,

NAUTILUS, INC.

By: /s/ Alan Chan

Alan Chan

Chief Legal Officer and Secretary

cc: Keith M. Townsend
(King & Spalding LLP)