

August 23, 2023

Alan Chan  
Chief Legal Officer  
NAUTILUS, INC.  
17750 S.E. Way  
Vancouver, Washington 98683

Re: NAUTILUS, INC.  
Registration

Statement on Form S-1

Filed on August 17,

2023

File No. 333-274051

Dear Alan Chan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sarah

Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Keith Townsend