

Via Facsimile and U.S. Mail  
Mail Stop 4720

May 7, 2010

Mr. Frank W. Gay II  
Chairman of the Board and Chief Executive Officer  
Nutraceutical International Corp.  
1400 Kearns Blvd., 2nd Floor  
Park City, UT 84060

**Re: Nutraceutical International Corp.  
Form 10-K Filed December 10, 2009  
Definitive Proxy Statement Filed January 8, 2010  
File No. 000-23731**

Dear Mr. Gay:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director