



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 19, 2022

Aina E. Konold
Chief Financial Officer
Nautilus, Inc.
17750 S.E. 6th Way
Vancouver, Washington 98683

Re: Nautilus, Inc.
Form 10-K for the fiscal year ended March 31, 2022
Filed June 3, 2022
File No. 001-31321

Dear Ms. Konold:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing