



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

DIVISION OF  
CORPORATION FINANCE

February 4, 2021

Wayne M. Bolio  
General Counsel  
Nautilus, Inc.  
17750 S.E. 6<sup>th</sup> Way  
Vancouver, Washington 98683

**Re: Nautilus, Inc.**  
**Form 8-K Filed October 15, 2020**  
**Exhibit 2.1**  
**File No. 001-31321**

Dear Mr. Bolio,

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance