

**Mail Stop 3561**

June 11, 2007

By Facsimile and U.S. Mail

Mr. Michael J. Hagan  
President and Chief Executive Officer  
NutriSystem, Inc.  
300 Welsh Road, Building #1, Suite 100  
Horsham, Pennsylvania 19044

**Re: NutriSystem, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed February 27, 2007**  
**File No. 0-28551**

Dear Mr. Hagan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief