

Via Facsimile and U.S. Mail
Mail Stop 6010

April 3, 2007

Timothy Fairbanks
Chief Financial Officer
NationsHealth, Inc.
13630 N.W. 8th Street, Suite 210
Sunrise, FL 33325

Re: NationsHealth, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 31, 2006
File No. 000-50348

Dear Mr. Fairbanks:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant