

Mail Stop 4720

June 10, 2009

*Via Facsimile and U.S. Mail*

Glenn Parker, M.D.  
Chief Executive Officer  
NationsHealth, Inc.  
13630 NW 8<sup>th</sup> Street, Suite 210  
Sunrise, FL 33325

**Re: NationsHealth, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed June 2, 2009  
File No. 000-50348**

Dear Dr. Parker:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. Please include a discussion in your proxy statement of the following: (1) information concerning who controls ComVest Investment Partners III, L.P. ("ComVest"); (2) the identity of the individuals who represented ComVest in the merger negotiations described in the relevant sections of "Background of the Merger"; (3) a description of when and how the initial contacts between you and ComVest were initiated; and (4) a description of when and how the communications between the rollover shareholders and ComVest occurred.

\* \* \*

As appropriate, please revise your information statement in response to these comments. You may wish to provide us with marked copies of the revised document to expedite our review. Please furnish a response letter that keys your responses to our comments. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Scot Foley at (202) 551-3383 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director