

Mail Stop 3561

December 8, 2009

*By U.S. Mail and facsimile to (412) 338-8961*

Michael Nuzzo  
Executive Vice President and Chief Financial Officer  
General Nutrition Centers, Inc.  
300 Sixth Avenue  
Pittsburgh, PA 15222

**Re: General Nutrition Centers, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 19, 2009  
File No. 333-144396**

Dear Mr. Nuzzo:

We have reviewed your response dated November 25, 2009 to our comment letter dated November 4, 2009 and have the following additional comments. In each of our comments below, please confirm in writing to us in detail sufficient for an understanding of your disclosure how you intend to comply in future filings by furnishing us your proposed revisions. Please feel free to call us at the telephone numbers listed at the end of this letter.

Item 11. Executive Compensation, page 127

Compensation Discussion and Analysis, page 127

Annual Incentive Compensation, page 130

1. We note your response to comment five of our letter. Please provide proposed language regarding the difficulty of achieving the target levels.

Stock Options, page 131

2. We note your response to comment six of our letter. Please provide proposed language regarding the granting of stock option awards.

Employment and Separation Agreements with Our 2008 Named Executive Officers, page 140

3. We note your response to comment four of our letter as it relates to comment 20 from our letter dated September 29, 2009. We continue to believe you should provide the requested disclosure. Please refer to “Staff Observations in the Review of Executive Compensation Disclosure,” available at <http://www.sec.gov/divisions/corpfin/guidance/execcompdisclosure.htm>, which states:

We found that a significant number of companies could enhance their Compensation Discussion and Analysis by discussing and analyzing their decisions regarding change-in-control and termination arrangements with the named executive officers. Item 402(b)(1)(v) requires a company to disclose how it determines the amount and formula, where applicable, to pay for each compensation element. Item 402(b)(1)(vi) requires a company to discuss how each compensation element, and the company’s decisions regarding that element, fit into the company’s overall compensation objectives and affect decisions regarding other compensation elements. We asked a number of companies to disclose why they structured the material terms and payment provisions in their change-in-control and termination arrangements as they did. We also asked companies to discuss how potential payments and benefits under these arrangements may have influenced their decisions regarding other compensation elements.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your response to our comment and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comments.

Please contact Ronald E. Alper, Staff Attorney, at (202) 551-3329, or me, at (202) 551-3720, with any questions.

Sincerely,

H. Christopher Owings  
Assistant Director