



DIVISION OF
CORPORATION FINANCE

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

March 31, 2011

Via E-mail

Gerald J. Stubenhofer, Jr.
Senior Vice President, Chief Legal Officer and Secretary
General Nutrition Centers, Inc.
300 Six Avenue
Pittsburgh, Pennsylvania 15222

**Re: General Nutrition Centers, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 11, 2010
File No. 333-144396**

Dear Mr. Stubenhofer:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ William H. Thompson

William Thompson
Accounting Branch Chief

cc: Philippa M. Bond, Esq.
Proskauer Rose LLP