



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 17, 2017

Mr. Colin Watts, Chief Executive Officer  
Vitamin Shoppe, Inc.  
300 Harmon Meadow Blvd.  
Secaucus, New Jersey 07094

**Re: Vitamin Shoppe, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 1, 2017**  
**File No. 001-34507**

Dear Mr. Watts:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ James Allegretto

James Allegretto  
Senior Assistant Chief Accountant  
Office of Consumer Products