



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

April 18, 2011

Mr. Michael A. Zeher  
Chief Executive Officer  
Nutrition 21, Inc.  
4 Manhattanville Road  
Purchase, New York 10577-2197

**Re: Nutrition 21, Inc**  
**Form 10-K for the year ended June 30, 2010**  
**Filed September 22, 2010**  
**File No. 001-12106**

Dear Mr. Zeher:

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

Sincerely,

Jeffrey Riedler  
Assistant Director