

May 12, 2009

Harvey Kamil  
President and Chief Financial Officer  
NBTY, Inc.  
2100 Smithtown Avenue  
Ronkonkoma, New York

**Re: NBTY, Inc.**  
**Form 10-K for the Year Ended September 30, 2008**  
**Filed December 1, 2008**  
**File No. 001-31788**

Dear Mr. Kamil:

We have completed our review of your Form 10-K for your fiscal year ended September 30, 2008 and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director