

Paras Madho
Director
Securities Operations



NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
t 212.656.5026 | f 212.656.5893
pmadho@nyse.com

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November 5, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS

001-31321



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Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, NAUTILUS, INC., Common Share Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 2, 2007.

Sincerely,

END