

NAUTILUS, INC.
Form 8-K
July 27, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant To Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of Report: July 27, 2005

(Date of earliest event reported)

NAUTILUS, INC.

(Exact name of registrant as specified in its charter)

Washington
(State or other jurisdiction

of incorporation)

000-25867
(Commission File Number)

94-3002667
(I.R.S. Employer

Identification No.)

16400 SE Nautilus Drive

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Vancouver, Washington 98683

(Address of principal executive offices and zip code)

(360) 694-7722

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - .. Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12(b))
 - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On July 27, 2005, Nautilus, Inc. issued a press release announcing second quarter 2005 earnings and third and fourth quarter 2005 earnings estimates. The press release also announced the declaration of the regular quarterly dividend for the third quarter of 2005. A copy of the press release is attached as Exhibit 99.

Item 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

Exhibit No.	Description
99	Nautilus, Inc. Press Release, dated July 27, 2005, announcing second quarter 2005 earnings, third and fourth quarter 2005 earnings estimates and the regular quarterly dividend for the third quarter of 2005.

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NAUTILUS, INC.
(Registrant)

July 27, 2005

(Date)

By: /s/ William D. Meadowcroft

William D. Meadowcroft, Chief Financial

Officer, Secretary and Treasurer

EXHIBIT INDEX

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