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: October 26, 2004

(Date of earliest event reported)

THE NAUTILUS GROUP, INC.

(Exact name of registrant as specified in its charter)

Washington (State or other jurisdiction

000-25867 (Commission File Number) 94-3002667 (I.R.S. Employer

of incorporation)

Identification No.)

1400 NE 136th Avenue

Vancouver, Washington 98684

(Address of principal executive offices and zip code)

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(360) 694-7722

(Registrant s telephone number, including area code)

Not Applicable

(Former name or former address, if changed since last report)

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:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " 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. DISCLOSURE OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On October 26, 2004, The Nautilus Group, Inc. issued a press release announcing third quarter 2004 earnings fiscal year 2004 earnings and fourth quarter 2004 earnings estimates. The press release also included the declaration of the regular quarterly dividend for the fourth quarter of 2004. A copy of the press release is attached as Exhibit 99.

Item 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

The following exhibit is furnished herewith and this list constitutes the exhibit index:

Exhibit No.	Description
99	The Nautilus Group, Inc. Press Release, dated October 26, 2004, announcing third quarter 2004 earnings fiscal year 2004 earnings and fourth quarter 2004 earnings estimates, and declaring the regular quarterly dividend for the fourth quarter of 2004.

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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.

THE NAUTILUS GROUP, INC.

(Registrant)

October 26, 2004 By: /s/ Rod W. Rice

(Date) Rod W. Rice,
Chief Financial Officer and Secretary