



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

Mail Stop 3720

November 27, 2007

Via U.S. Mail and Fax

Mr. Robert Hamilton
Chief Financial Officer
eDiets.com, Inc.
1000 Corporate Drive, Suite 600
Fort Lauderdale, Florida 33334

**Re: eDiets.com, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 29, 2007**

File No. 0-30559

Dear Mr. Hamilton:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/Larry Spigel
Assistant Director