



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 2, 2009

Via U.S. Mail and facsimile to (954) 938-4080

Mr. Kevin McGrath
Chief Executive Officer and President
eDiets.com, Inc.
1000 Corporate Drive, Suite 600
Fort Lauderdale, FL 33334

Re: eDiets.com, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 19, 2009
Form 10-Q for the fiscal quarter ended June 30, 2009
Filed August 13, 2009
File No. 000-30559

Dear Mr. McGrath:

We have reviewed your letter submitted on October 30, 2009 in response to our comment letter dated October 16, 2009, and we have the following comment. Please respond to our comment within 10 business days or tell us by that time when you will provide us with a response. We welcome any questions you may have about our comment or any other aspect of our review.

Form 10-K for the Fiscal Year Ended December 31, 2008

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 16

1. We note your response to comment four in our letter dated October 16, 2009. Please confirm whether you will add disclosure that addresses whether the restriction under your three Senior Secured Notes that prevents you from entering into other indebtedness in excess of \$250,000, as mentioned on the bottom of page 8, creates a material deficiency or limitation.

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director