



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 5, 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 completed our review of the filings listed above and, at this time, have no further comments.

Sincerely,

/s/ Robert Bartelmes for  
Larry Spigel  
Assistant Director