



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