



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