

**Mail Stop 4561**  
**Via Fax (203) 834-8686**

July 22 2008

Robert E. Bies  
Executive Vice President and  
Chief Financial Officer  
Greenfield Online, Inc.  
21 River Road  
Wilton, CT 06897

**Re: Greenfield Online, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed on March 17, 2008**  
**File No. 000-50698**

Dear Mr. Bies:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief