



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

June 15, 2009

Ameris Kornblum
President
Odimo Incorporated
9858 Clint Moore Road
Boca Raton, Florida 33496

**Re: Odimo Incorporated
Item 4.01 Form 8-K
Filed June 5, 2009
File No. 000-51161**

Dear Ameris Kornblum:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant