

April 10, 2009

Matthew A. Packey
Senior Vice President and
Chief Financial Officer
Tree.com, Inc.
11115 Rushmore Drive
Charlotte, North Carolina 28277

Re:

**Item 4.01 Form 8-K and Form 8-K/A filed March 25, 2009 and April 6, 2009
File No. 1-34063**

Dear Mr. Packey:

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

Sincerely,

Chris Harley
Staff Accountant