



DIVISION OF
CORPORATION FINANCE

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

October 8, 2010

Via U.S. Mail and Facsimile

Douglas R. Lebda
Chairman of the Board
and Chief Executive Officer
Tree.com, Inc.
11115 Rushmore Drive
Charlotte, NC 28277

Re: Tree.com, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 2, 2010
File No. 001-34063

Dear Mr. Lebda:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael R. Clampitt
Senior Attorney

cc: Debra Ashley
Tree.com, Inc.