



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2010

**Via U.S. Mail and Fax (410) 581-8070**

Mr. Michael S. McDevitt  
Chief Executive Officer  
Medifast, Inc.  
11445 Cronhill Drive  
Owing Mills, MD 21117

**Re: Medifast, Inc.  
Item 4.01 Form 8-K  
Filed April 16, 2010  
Item 4.01 Form 8-K/A  
Filed April 29, 2010  
File No. 1-31573**

Dear Mr. McDevitt:

We have completed our review of your Form 8-K/A and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner for CW

Chris White  
Branch Chief