



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