

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

November 29, 2007

Mr. Michael S. McDevitt Chief Executive Officer, Chief Financial Officer Medifast, Inc. 11445 Conhill Drive Owings Mills, MD 21117

Re: Medifast, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed March 16, 2007 File No. 000-23016

Dear Mr. McDevitt:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brad Skinner Senior Assistant Chief Accountant