

## 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