



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.*