

Karen J. Adams
Direct: 704.373.8854

kadams@mcquirewoods.com
Direct Fax: 704.353.6173

August 18, 2010

VIA EDGAR

Mr. Matt McNair, Staff Attorney
United States Securities and Exchange Commission
Division of Corporation Finance
100 F. Street N.E.
Washington, D.C. 20549

RE: Tree.com, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
File No. 001-34063

Dear Mr. McNair:

Reference is made to the Staff of the Division of Corporation Finance's letter to Mr. Douglas R. Lebda, Chairman and Chief Executive Officer of Tree.com, Inc. (the "Company"), dated August 4, 2010. This note confirms our August 17 conversation in which you granted the Company an extension of time to and including September 3, 2010 to respond to the above-referenced letter. While the Company intends to respond sooner, the Company confirms that it will respond no later than September 3, 2010.

Thank you for your cooperation.

Very truly yours,

McGuireWoods LLP

/s/ Karen J. Adams

Karen J. Adams
