Matthew A. Packey Senior Vice President and Chief Financial Officer Tree.com, Inc. 11115 Rushmore Drive Charlotte, North Carolina 28277

## Re:

Item 4.01 Form 8-K and Form 8-K/A filed March 25, 2009 and April 6, 2009 File No. 1-34063

Dear Mr. Packey:

We have completed our review of your Form 8-Ks and have no further comments at this time.

Sincerely,

Chris Harley Staff Accountant