

EDIETS COM INC
Form 10-Q/A
July 15, 2008

U.S. SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

Amendment No. 1

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2008

Commission File Number 0-30559

eDiets.com, Inc.

(Exact name of issuer as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

1000 Corporate Drive, Suite 600
Fort Lauderdale, Florida 33334

56-0952883
(I.R.S. Employer
Identification No.)

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(Address of principal executive offices)

(954) 360-9022

(Issuer's telephone number, including area code)

Indicate by check mark whether the issuer (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act of 1934 during the past 12 months (or for such shorter period that the issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the issuer is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller-reporting company. See definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company

Indicate by check mark whether the issuer is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of May 5, 2008:

Common Stock, \$.001 par value per share

25,101,670 shares

Explanatory Note

eDiets.com, Inc. (the Company) is filing this Amendment No. 1 to its Quarterly Report on Form 10-Q for the quarter ended March 31, 2008, as originally filed with the Securities and Exchange Commission on May 15, 2008, for the sole purpose of making a correction to the Section 302 certifications. This Amendment No. 1 and related Section 302 certifications continue to speak as of the original filing date of such Form 10-Q and does not reflect any events or developments that occurred after such date.

ITEM 6. EXHIBITS

| Exhibit No. | Description |
|--------------------|---|
| 31.1 | Certification of Principal Executive Officer Pursuant to Rule 13a-14(a) (17 CFR 240.13a-14(a)). |
| 31.2 | Certification of Principal Financial Officer Pursuant to Rule 13a-14(a) (17 CFR 240.13a-14(a)). |

SIGNATURE

In accordance with the requirements of the Securities Exchange Act of 1934, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

DATE: July 15, 2008

eDiets.com, Inc.

/s/ THOMAS HOYER

Thomas Hoyer

Chief Financial Officer

(Principal Financial Officer)

Exhibit Index

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