Despite therapeutic advances with new oral medications & insulin formulations, diet therapy remains an integral part of the overall therapeutic plan in all diabetic patients.Type1& type2 insulin requiring diabetic patients should tailor caloric intake to coincide with the time of action of the administered insulin.Diet should be planned as 3 main meals in type2 diabetes (20% of total caloric intake for breakfast, 40% for lunch & 40% for dinner) & as 3 main meals + 3 snacks in type1 diabetes (20% of total caloric intake for breakfast+ 5–10% snack 2 to 3 hours later, 40% for lunch +5–10% snack 2 to 4 hours later & 20% for dinner + 5–10% at bed time).The basic nutritional requirements of diabetics are the same as those of non diabetics, the daily caloric requirement is estimated according to the body weight & type of work whether sedentary, moderate or hard and is calculated as follow : Body weight (in kg) X 25 Kcal/day.....Sedentary work X 30–35 Kcal/day.....Moderate work X 40–45 Kcal/day.....Hard work, pregnancy, or lactation.In some obese / overweight type2 diabetics, MNT can be the predominant method of treatment & can alone efficiently control many of subjects with impaired glucose tolerance .Since most type2 diabetic patients are overweight, caloric restriction is always advisable & can be of great benefit, as moderate weight loss of just about 5 to 10 % of starting body weight reduces hyperglycemia & improves dyslipidemia & hypertension.increase consumption of dietary fiber up to35–40 g/day or 10 to 15 g/ meal slows carbohydrate digestion & absorption & lowers serum triglycerides.Distribution of calories: The diet (even subcaloric) should include adequate vitamins & minerals; the nutrient content of total requirement should be as follow: 1.Sweeteners can be used preferably the non nutritive ones such as aspartame, saccharin, acesulfane-K & sucralase , as these provide no calories & are safe for use.MNT allows achievement of reasonable reduction in body weight in type2 obese diabetics.If the patient is obese give subcaloric diet ; if he has normal average weight regarding the age, sex & height give isocaloric diet ; if he is underweight give hypercaloric diet.50–60% as CHO with only 5% of them in form of simple sugars such as sucrose , the remainder in the form of complex CHO (starch).Cholesterol should be300 mg/day, but if LDL-C is above 100mg/dl , cholesterol intake should be