

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 5, 2009

Alan P. Donenfeld  
President, CEO & CFO  
Prevention Insurance.com, Inc.  
110 East 59th Street, 29th floor  
New York, NY 10022

**Re: Prevention Insurance.com, Inc.**  
**Item 4.01 Form 8-K**  
**Filed March 5, 2009**  
**File No. 0-32389**

Dear Mr. Donenfeld:

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

Sincerely,

Tabatha Akins  
Staff Accountant