

Via Facsimile and U.S. Mail
Mail Stop 4720

February 23, 2010

Mr. Alan P. Donenfeld
Chief Executive Officer, President and Chairman
Prevention Insurance.Com
c/o Paragon Capital LP
110 East 59th Street 29th Floor
New York, New York 10022

Re: **Prevention Insurance.Com**
Form 10-K for Fiscal Year Ended April 30, 2009
Forms 10-Q for Fiscal Quarters Ended July 31, 2009 and October 31, 2009
File No. 000-32389

Dear Mr. Donenfeld:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief