



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

March 11, 2011

Alan P. Donenfeld
President
Prevention Insurance.Com
c/o Paragon Capital LP
110 East 59th Street, 22nd Floor
New York, New York 10022

**Re: Prevention Insurance.Com
Schedule 14C
Filed March 10, 2011
File No. 000-32389**

Dear Mr. Donenfeld:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director