



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 59<sup>th</sup> Street, 22<sup>nd</sup> 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