



DIVISION OF
CORPORATION FINANCE

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

December 7, 2018

Natalie Bogdanos
General Counsel and Corporate Secretary
Contrafact Corporation
28 Wells Avenue, Third Floor
Yonkers, New York 10701

Re: Contrafact Corporation
Registration Statement on Form S-3
Filed November 30, 2018
File No. 333-228626

Dear Ms. Bogdanos:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Gregory P. Rodgers, Esq.