



DIVISION OF
CORPORATION FINANCE

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

March 1, 2012

David Schwartz
President and Director
Epsilon Corp.
7950 NW 53rd St., Suite 337
Miami, FL 33166

**Re: Epsilon Corp.
Registration Statement on Form S-1
Filed February 3, 2012
File No. 333-179321**

Dear Mr. Schwartz:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement Facing Page

1. Your Articles of Incorporation indicate that your common stock par value is .0001. Please reconcile this with the disclosure in your Fee Table and throughout your registration statement.
2. You do not indicate that the securities are being sold on a delayed or continuous basis under Securities Act Rule 415, even though this is a best efforts self-underwritten offering. You also include the undertakings required in a Rule 415 offering. Please advise.

Prospectus Cover Page

3. We note that a subsidiary of Alliance Data Systems Corporation is also referred to as Epsilon. Please provide the required disclosure under Regulation S-K Instruction to Item 501(b)(1).

4. Because your offering is on a best efforts basis, please provide the disclosure required by Regulation S-K Item 501(b)(8)(iii).

Summary Information, page 5

5. Please provide us with support for your statement that you “reserved the domain name www.epcorp.org.” Also, tell us when the name was reserved.

Summary of the Offering by the Company, page 6

6. We note that when the amounts included in the “Use of proceeds” are added, they are equal to less than \$120,000. In addition, the amounts that you allocate to each specific use on this page differ from the disclosure in the right column of the first table on page 15. Please advise or revise.

Risk Factors, page 7

7. The first sentence of the third paragraph in this section suggests that you are only disclosing those material risks that are the most significant. Please disclose all material risks.
8. We note your disclosure on page 27 regarding the filing of a Form 8-A. If you do not intend to register your common stock concurrently with the effectiveness of this Form S-1, please add a separate risk factor to highlight that your common stock is not registered under the Exchange Act. The risk factor should explain the effect on investors of the automatic reporting suspension under section 15(d) of the Exchange Act, as well of the inapplicability of proxy rules and section 16 of the Exchange Act.

Risks Related to Our Financial Condition

There is substantial doubt..., page 7

9. Please expand your risk factor to include disclosure regarding the effects of the going concern limitation on your cost of capital.

In the event that the company’s shares are traded..., page 9

10. Please revise your risk factor disclosure to indicate that your shares will be considered penny stocks under the definition in Exchange Act Rule 3a51-1.

Dilution, page 15

11. We note that in the table on page 16 you disclose dilution assuming 30% of your offering is sold. Please clarify why this differs from the disclosure in the table at the top of the previous page where you disclose Use of Proceeds assuming 25% of your offering is sold.

Description of Securities

General, page 17

12. You disclose that there are two holders of your common stock. Please reconcile this with the disclosure elsewhere in your document, including your security ownership table on page 26, where you indicate that you have only one shareholder.

Voting Rights, page 17

13. Please tell us which provision of your bylaws relates to the election of directors by majority voting. In this regard, we note that Article V. Section 2 mentions director elections by cumulative voting, while your disclosure on page 17 indicates that your charter documents do not provide for cumulative voting.
14. Regarding your disclosure in the first paragraph on page 18, please tell us the provision of your bylaws that relates to the ability by shareholders to specify which provisions may not be amended.

Information with Respect to the Registrant, 19

15. It appears from the December 31, 2010 Form 10-K for Alliance Data Systems Corporation that it has trademarked the name Epsilon. Please tell us how this affects your right to use the name Epsilon, whether you obtained permission to use the name, and whether you may be subject to liabilities as a result of using a registered name. Cite and submit on a supplemental basis all authority on which you rely. In addition, revise your disclosure accordingly and include a relevant risk factor, if appropriate.

Business Development, page 19

16. You disclose on page 5 and page 19 that you are “currently in the process of soliciting partners.” Please disclose the steps that you have taken with regard to this aspect of your business.
17. It appears from your disclosure on page 20 that you will be competing with websites that provide information, reviews, and lists of social networking websites. It is unclear from the disclosure in your Summary and beginning on page 19 whether you will be providing

the same or similar services. Please substantially revise your disclosure to explain with greater clarity your intended business. In your revised disclosure, you should also:

- Explain the difference between your website and a social networking website;
- Disclose why a website user would choose to create a social networking meeting through your intended business;
- Clarify what you mean by a social network “meeting;”
- Explain why a website user would wish to discuss the benefits and costs of creating a meeting and how this differs from “a forum where users can discuss their experiences;” and
- Explain who will be the primary users of your website. In this regard, we note you refer to “potential clients and competitors.” We also note that on page F-7 you indicate that your social network is “for start-ups in the high-tech industry.”

18. You disclose that you intend to generate revenues through sponsoring events, deal flow from events, advertising, and referrals from organizers of social meeting events. Please clarify how these fit within the revised description of your business, including how each of these revenue opportunities arises during the course of your business.

Management’s Discussion and Analysis of Financial Condition and Results of Operations

Plan of Operation, page 22

19. Please provide a discussion to clarify where you will maintain your primary operations once you become operational. In this regard, we note your disclosure on page 19, that you maintain a mailing address in Miami, Florida and your principal business address is in Jerusalem, Israel.

Available Information, page 23

20. Refer to the first sentence in the second paragraph. Please tell us why you believe that you will be required to file proxy statements as a reporting company under Exchange Act Section 15(d) or revise accordingly.

Directors, Executive Officers, Promoters, and Control Persons, page 24

21. You disclose in the penultimate sentence on page 21 under “Employees and Employment Agreements” that you have “two officers and a director.” You also disclose a director named “Lee” in the third paragraph on page 23. Please provide the required information for all your officers and directors and revise the signature page accordingly.
22. You indicate in the business experience disclosure for Mr. Schwartz that he spends 15 hours per week providing services to you. Please reconcile this with the disclosure on page 21 where you indicate that he can “work on Epsilon up to 10 hours per week.”

Indemnification, page 26

23. Please tell us which provision of your Bylaws provides for indemnification “to the extent that an officer or director is successful on the merits” as you disclose in this section.

Security Ownership of Certain Beneficial Owners and Management, page 26

24. Refer to the last paragraph on page 26. Please tell us why majority ownership of your stock depends on the outcome of this offering. We note that even if the entire amount to be registered is sold, Mr. Schwartz will continue to own a majority of your shares.

Balance Sheet, page F-3

25. Your disclosure in Note 3 on page F-9 indicates that your deferred offering costs consists of “audit deferred offering costs related to this capital formation activity.” Please tell us in greater detail the nature of these costs that you have deferred at December 31, 2011 and how they are directly attributable to your offering. In your response, tell us the specific accounting guidance that you have relied upon in making this deferral.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Cash and Cash Equivalents, page F-7

26. Please disclose if your cash and cash equivalents are located in the United States or in Israel. In this regard, we note you are incorporated and have a mailing address in the United States as disclosed on your cover and page 19, respectively, but your principal business address is in Israel as disclosed on page 19.

Note 3. Common Stock, page F-9

27. Please expand your footnote disclosure to discuss the current balance of your stock subscription receivable at December 31, 2011.

Note 7. Subsequent Events, page F-10

28. We note that you do not disclose any subsequent events through your evaluation date of January 25, 2012. We further note your disclosure on page II-1, that you completed your issuance of common shares to your President and Director on January 19, 2012. Please tell us why you did not disclose this event in your subsequent events footnote.

Exhibit 5.1

29. Please submit an executed opinion.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rule 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Ryan Rohn, Staff Accountant, at (202) 551-3739 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Gabriel Eckstein, Staff Attorney, at (202) 551-3286 or, in his absence, the undersigned at (202) 551-3735.

David Schwartz
Epsilon Corp.
March 1, 2012
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Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director

cc: Via E-mail
Jonathan D. Strum, Esq.
Law Offices of Jonathan D. Strum