



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

DIVISION OF  
CORPORATION FINANCE

June 21, 2010

Lalit Dhadphale  
Chief Executive Officer  
HealthWarehouse.com, Inc.  
100 Commerce Boulevard  
Cincinnati, Ohio 45140

**Re: HealthWarehouse.com, Inc.  
Schedule 14C  
Filed June 9, 2010  
File No. 000-13117**

Dear Mr. Dhadphale:

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

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Mark J. Zummo, Esq.  
KOHLEN & PATTON LLP  
PNC Center, Suite 800  
201 East Fifth Street  
Cincinnati, OH 45202