



DIVISION OF
CORPORATION FINANCE

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

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.
KOHEN & PATTON LLP
PNC Center, Suite 800
201 East Fifth Street
Cincinnati, OH 45202