



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2010

Lalit Dhadphale  
President and Chief Executive Officer  
Healthwarehouse.com, Inc.  
100 Commerce Boulevard  
Cincinnati, OH 45140

**Re: Healthwarehouse.com, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed April 15, 2010**  
**File No. 000-13117**

Dear Mr. Dhadphale:

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

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Mark Zummo, Esq.  
Kohnen & Patton LLP  
PNC Center, Suite 800  
201 E. Fifth Street  
Cincinnati, OH 45202