

Mail Stop 3561

October 16, 2008

Mr. Keith Berman  
Chief Financial Officer  
InstaCare Corp.  
2660 Townsgate Road, Suite 300  
Westlake Village, CA 91361

**Re: InstaCare Corp.  
Form 10-K for the Fiscal Year Ended  
December 31, 2007  
File No. 000-33187**

Dear Mr. Berman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services