

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