



DIVISION OF
CORPORATION FINANCE

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

April 13, 2011

Via Facsimile

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

**Re: instaCare Corp.
 Item 4.01 Form 8-K
 Filed March 31, 2011
 Item 4.01 Form 8-K/A
 Filed April 12, 2011
 File No. 0-33187**

Dear Mr. Berman:

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

Sincerely,

/s/ Dave Walz

Dave Walz
Staff Accountant