

**Beckstead and Watts, LLP**  
***Certified Public Accountants***

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October 20, 2005

Securities and Exchange Commission  
Washington, D.C. 20549

Dear Sirs:

We have read instaCare Corp.'s statements included under Item 4.02 of its Form 8-K filed on or about October 21, 2005, and we agree with such statements.

Sincerely,

A handwritten signature in cursive script that reads "Beckstead and Watts, LLP". The signature is written in dark ink and is positioned above the printed name of the firm.

Beckstead and Watts, LLP