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*December*  
~~November~~ 11, 2006<sup>7</sup>

United States Securities and Exchange Commission  
Ms. Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and Healthcare Services  
100F Street N.E.  
Washington, D.C. 20549

**Re: December 06, 2007 letter**

Dear Ms. Jenkins,


Thank you for your letter. We will be replying to your questions and filing an amended 20F. However, due to the bankruptcy of our subsidiary we are slow in managing the paperwork. Our accountant does not expect to be able to reply until sometime in the new year as we need the audited statements.

We look to reply to you in the New Year. Our office will be closed from Dec 19, 2007 to Jan. 04, 2008 due to the holidays and changes at the office.

Please call or reply if you have any questions.

Regards,

**AMS HOMECARE INC.**



Harj Gill, BSc., FCSI  
Chief Executive Officer and President