

April 15, 2009

Mail Stop 3561

Via U.S. Mail and Facsimile

Mr. Donald W. Sapaugh
Chairman and Chief Executive Officer
TrinityCare Senior Living, Inc.
227 East Edgewood Avenue
Friendswood, TX 77546

**RE: TrinityCare Senior Living, Inc. (“The Company”), formerly J-Kan, Inc.
File # 333-140567
Form 8-K filed on April 6, 2009
Form 8-K/A filed on April 13, 2009**

Dear Mr. Sapaugh:

We have completed our review of your Forms 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Effie Simpson
Staff Accountant