

April 1, 2008

VIA U.S. MAIL AND FAX (310)860-1882

Halton Martin  
Chief Executive Officer  
Caribbean American Health Resorts, Inc.  
9454 Wilshire Boulevard, Suite 600  
Beverly Hills, CA 90212

Re: Caribbean American Health Resorts, Inc.  
File No. 000-15243  
Form 10-K for Fiscal Year Ended  
December 31, 2005  
Filed July 17, 2007

Dear Mr. Martin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Accounting Branch Chief