

Mail Stop 3561

February 6, 2007

Jerry W. Grizzle  
Chairman, President and Chief Executive Officer  
AMS Health Sciences, Inc.  
711 N.E. 39th Street  
Oklahoma City, Oklahoma 73105

**Re: AMS Health Sciences, Inc.  
Amendment No. 2 to Registration Statement on Form S-3  
on Form SB-2  
Filed January 29, 2007  
File No. 333-136128**

Dear Mr. Grizzle:

We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Executive Compensation, page 42

1. Please update and revise your disclosure to comply with the new executive compensation disclosure rules that went effective on November 7, 2006 for years ending on or after December 15, 2006. See SEC Release No. 33-8732A (August 29, 2006).

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

Please contact Kurt Murao, Attorney Advisor, at (202) 551-3338, or Ellie Quarles, Special Counsel, at (202) 551-3238 or me at (202) 551-3720 with any other questions.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: David J. Ketelsleger, Esq.  
McAfee & Taft  
Fax: (405) 228-7440