

Mail Stop 3561

June 18, 2008

By Facsimile and U.S. Mail

Mr. Jerry W. Grizzle  
Chief Executive Officer  
AMS Health Sciences, Inc.  
711 N.E. 39<sup>th</sup> Street  
Oklahoma City, Oklahoma 73105

**Re: AMS Health Sciences, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2006**  
**Filed March 30, 2007**  
**Form 10-QSB for the quarterly period ended June 30, 2007**  
**Filed August 14, 2007**  
**File No. 001-13343**

Dear Mr. Grizzle:

We issued comments to you on the above captioned filings on November 1, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by June 30, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by June 30, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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You may contact Scott Stringer, Staff Accountant at (202) 551-3272 or me at (202) 551-3849 if you have any questions regarding the comments on the financial statements and related matters.

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant