

Mail Stop 3561

July 21, 2008

By Facsimile and U.S. Mail

Mr. Jerry W. Grizzle
Chief Executive Officer
AMS Health Sciences, Inc.
711 N.E. 39th 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 have completed our review on the above referenced filings and have no further comments at this time.

Sincerely,

James Allegretto
Senior Assistant Chief Accountant