

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. 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 have completed our review on the above referenced filings and have no further comments at this time.

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant