



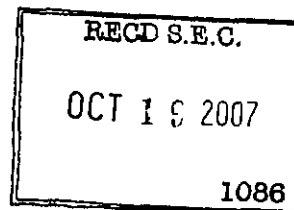
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ALL - THE - CARE INC.
5348 Vegas Dr., Las Vegas, NV 89108
702-448-1519

24-10190

To:
Goldie Walker
Securities and Exchange Commission
Fax# 202-772-9206
Tel# 202-551-3234

1-A/A



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OCT 19 2007

DIVISION OF CORPORATION FINANCE
OFFICE OF EMERGING GROWTH COMPANIES

From:
Matthew McKernan
ALL-THE-CARE INC.
5348 Vegas Drive,
Las Vegas Nevada, NV
89108

This offering statements should only be qualified by order of the Commission unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A.

Matthew D. McKernan
President & CEO
ALL-THE-CARE INC.

PROCESSED
OCT 31 2007
J THOMSON
FINANCIAL

END