

KBL Healthcare Acquisition Corp. II  
Form SC 13G  
July 28, 2006

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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

**SCHEDULE 13G**

**Under the Securities Exchange Act of 1934\***

KBL Healthcare Acquisition Corp. II  
(Name of Issuer)

Common Stock, 0.0001 par value per share  
(Title of Class of Securities)

48241R108 (Common Stock)  
(CUSIP Number)

July 27, 2006  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

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1	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)  Azimuth Opportunity, Ltd.		
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) <input type="radio"/> (b) <input type="radio"/>		
3	<b>SEC USE ONLY</b>		
4	CITIZENSHIP OR PLACE OF ORGANIZATION  British Virgin Islands		
	NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER  579,900
		6	SHARED VOTING POWER  0
		7	SOLE DISPOSITIVE POWER  579,900
		8	SHARED DISPOSITIVE POWER  0
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  579,900		
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*  <input type="radio"/>		
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  5.2%		
12	TYPE OF REPORTING PERSON*		

OO (An international business company organized under the laws of the British Virgin Islands)

**\*SEE INSTRUCTIONS BEFORE FILLING OUT!**

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**Item 1.**

(a) Name of Issuer:

KBL Healthcare Acquisition Corp. II (the "Company")

(b) Address of Issuer's Principal Executive Offices:

757 Third Avenue, 21<sup>st</sup> Floor  
New York, New York, 10017

**Item 2.**

(a) Name of Person Filing:

Azimuth Opportunity, Ltd.

(b) Address of Principal Business Office or, if none, Residence:

Azimuth Opportunity, Ltd.  
c/o WSmiths Finance  
Nemours Chambers  
P.O. Box 3170  
Road Town, Tortola  
British Virgin Islands

(c) Citizenship:

British Virgin Islands

(d) Title of Class of Securities:

Common Stock, 0.0001 par value per share ("Common Stock").

(e) CUSIP Number:

48241R108 (Common Stock)

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**Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:**

Not applicable.

**Item 4. Ownership.**

The following is information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:

As of the date of this filing, the Reporting Person beneficially owns 579,900 shares of Common Stock.

(b) Percent of class:

5.2% of the Company's Common Stock, which percentage was calculated based on a figure of 11,200,000 shares of Common Stock outstanding as of March 31, 2006, as reported in the Company's Current Report on Form 10QSB dated as of May 15, 2006.

(c) Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote: 579,900

(ii) Shared power to vote or to direct the vote: 0

(iii) Sole power to dispose or to direct the disposition of: 579,900

(iv) Shared power to dispose or to direct the disposition of: 0

**Item 5. Ownership of Five Percent or Less of a Class**

Not applicable.

**Item 6. Ownership of More than Five Percent on Behalf of Another Person**

Not applicable.

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company**

Not applicable.

**Item 8. Identification and Classification of Members of the Group**

Not applicable.

**Item 9. Notice of Dissolution of Group**



Not applicable.

**Item 10. Certification**

Certification pursuant to §240.13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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**SIGNATURE**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: July 28, 2006

AZIMUTH OPPORTUNITY, LTD.

By: /s/ Peter W. Poole

Name: Peter W. Poole

Title: Director