

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

October 16, 2015

In the Matter of

**Accentia Biopharmaceuticals, Inc. and
Biostem U.S. Corp.,**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Accentia Biopharmaceuticals, Inc. (CIK No. 1310094), a dissolved Florida corporation with its principal place of business listed as Tampa, Florida, with stock quoted on OTC Link (previously, "Pink Sheets") operated by OTC Markets Group, Inc. ("OTC Link") under the ticker symbol ABPI, because it has not filed any periodic reports since the period ended December 31, 2012. On October 27, 2014, Accentia Biopharmaceuticals received a delinquency letter sent by the Division of Corporation Finance requesting compliance with their periodic filing obligations.

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Biostem U.S. Corp. (CIK No. 1455380), a revoked Nevada corporation with its principal place of business listed as Clearwater, Florida, with stock quoted on OTC Link under the ticker symbol HAIR,

because it has not filed any periodic reports since the period ended November 30, 2012. On November 7, 2014, the Division of Corporation Finance sent Biostem U.S. a delinquency letter requesting compliance with their periodic filing obligations, but the letter was returned because of Biostem U.S.'s failure to maintain a valid address on file with the Commission, as required by Commission rules (Rule 301 of Regulation S-T, 17 CFR 232.301 and Section 5.4 of EDGAR Filer Manual).

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on October 16, 2015, through 11:59 p.m. EDT on October 29, 2015.

By the Commission.

Brent J. Fields
Secretary