

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934
Release No. 56964 / December 14, 2007

**SECURITIES AND EXCHANGE COMMISSION SUSPENDS TRADING IN
AVITECH LIFESCIENCES, INC.**

The U.S. Securities and Exchange Commission announced the temporary suspension of trading of the securities of Avitech LifeSciences, Inc. (Avitech), commencing at 9:30 a.m. EST on December 14, 2007 and terminating at 11:59 p.m. EST on December 28, 2007.

The Commission temporarily suspended trading in the securities of Avitech because the market may be reacting to manipulative forces or deceptive practices and there is insufficient current public information about the issuer upon which an informed investment decision may be made, particularly concerning (1) the identity of and prior securities fraud judgments against persons who appear to be involved in the offer and sale of Avitech shares; (2) the financial performance and business prospects of Avitech; and (3) offerings to foreign investors and any restrictions on the resale of shares. This order was entered pursuant to Section 12(k) of the Securities Exchange Act of 1934 (Exchange Act).

The Commission cautions brokers, dealers, shareholders and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by this company.

Brokers and dealers should be alert to the fact that, pursuant to Exchange Act Rule 15c2-11, at the termination of the trading suspensions, no quotation may be entered relating to the securities of the subject company unless and until the broker or dealer has strictly complied with all of the provisions of the rule. If any broker or dealer is uncertain as to what is required by the rule, it should refrain from entering quotations relating to the securities of this company that has been subject to a trading suspension until such time as it has familiarized itself with the rule and is certain that all of its provisions have been met. Any broker or dealer with questions regarding the rule should contact the staff of the Securities and Exchange Commission in Washington, DC at (202) 551-5720. If any broker or dealer enters any quotation which is in violation of the rule, the Commission will consider the need for prompt enforcement action.

If any broker, dealer or other person has any information which may relate to this matter, they should contact Gregory G. Faragasso, Assistant Director, at (202) 551-4734, or by email at faragassog@sec.gov.