

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934  
RELEASE NO. 34-50857 / December 15, 2004

The Securities and Exchange Commission announced the temporary suspension, pursuant to Section 12(k) of the Securities Exchange Act of 1934 (the "Exchange Act"), of trading of the securities of Absolute Health and Fitness, Inc. ("Absolute Health"), of Carson City, Nevada at 9:30 a.m. EST on December 15, 2004 and terminating at 11:59 p.m. EST on December 29, 2004.

The Commission temporarily suspended trading in the securities of Absolute Health because of questions that have been raised about the accuracy of publicly disseminated information concerning, among other things, its corporate status and its ownership of certain health and fitness facilities.

The Commission cautions broker 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 the company.

Further, brokers and dealers should be alert to the fact that, pursuant to Rule 15c2-11 under the Exchange Act, at the termination of the trading suspension, no quotation may be entered unless and until they have strictly complied with all of the provisions of the rule. If any broker or dealer has any questions as to whether or not he has complied with the rule, he should not enter any quotation but immediately contact the staff of the Securities and Exchange Commission in Washington, D.C. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, he should refrain from entering quotations relating to Absolute Health's securities until such time as he has familiarized himself with the rule and is certain that all of its provisions have been met. 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 immediately communicate it to Doreen Mosaphir, Investor Assistance Specialist, Southeast Regional Office of the Securities and Exchange Commission. She can be reached at (305) 982-6301 or by e-mail at Miami@sec.gov.

