

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
December 14, 2007

In the Matter of

Avitech LifeSciences, Inc.

File No. 500-1

ORDER OF SUSPENSION OF TRADING

It appears to the Securities and Exchange Commission that the market for the securities of Avitech LifeSciences, Inc. ("Avitech," trading symbol AVLFF), may be reacting to manipulative forces or deceptive practices and that 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.

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 company.

Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the above-listed company is suspended for the period of 9:30 a.m. EST, December 14, 2007 through 11:59 p.m. EST, on December 28, 2007.

By the Commission.

Nancy M. Morris
Secretary