

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 57772 / May 5, 2008

Administrative Proceeding File No. 3-13034

In the Matter of Health Professionals, Inc.

**SECURITIES AND EXCHANGE COMMISSION INSTITUTES ADMINISTRATIVE
PROCEEDING AGAINST HEALTH PROFESSIONALS, INC. FOR FAILURE TO
MAKE REQUIRED PERIODIC FILINGS**

The U.S. Securities and Exchange Commission today instituted public administrative proceedings against Health Professionals, Inc. (Health Professionals, symbol HPFS) to determine whether the registration of each class of its securities should be revoked or suspended for a period not exceeding twelve months for failure to file required periodic reports.

In the Order Instituting Proceedings (Order), the Division of Enforcement (Division) alleges that Health Professionals is delinquent in its required periodic filings with the Commission, having not made a filing in more than ten years. The Division alleges that, as a result, Health Professionals failed to comply with Section 13(a) of the Securities Exchange Act of 1934 (Exchange Act) and Rules 13a-1 and 13a-13 thereunder.

In this proceeding, instituted pursuant to Exchange Act Section 12(j), a hearing will be scheduled before an Administrative Law Judge to determine whether the allegations of the Division contained in the Order are true. The judge will then determine whether the registration of Health Professional's securities should be revoked or suspended for a period not exceeding twelve months. The Commission ordered that the judge issue an initial decision not later than 120 days from the date of service of the Order.