

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

SECURITIES EXCHANGE ACT OF 1934
Release No. 59365 / February 6, 2009

The U.S. 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 BIH Corporation ("BIH"), of Fort Myers, Florida at 9:30 a.m. EST on February 6, 2009, and terminating at 11:59 p.m. EST on February 20, 2009.

The Commission temporarily suspended trading in the securities of BIH because of questions that have been raised about the accuracy and adequacy of publicly disseminated information concerning, among other things, the identity of the person or persons in control of the operation and management of the company, and contracts entered into by one of BIH's subsidiaries.

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 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 in the Division of Trading and Markets, Office of Interpretation and Guidance, at (202) 551-5777. If any broker or dealer is uncertain as to what is required by Rule 15c2-11, he should refrain from entering quotations relating to BIH'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 that 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 that may relate to this matter, they should immediately contact Eric R. Busto, Assistant Regional Director, Miami Regional Office of the Securities and Exchange Commission at (305) 982-6362.