

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

December 15, 2004

IN THE MATTER OF	:	
	:	
Absolute Health and Fitness, Inc.	:	ORDER OF SUSPENSION
	:	OF TRADING
File No.500-1	:	

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Absolute Health and Fitness, Inc. (“Absolute Health”) because of questions regarding the accuracy of assertions by Absolute Health, and by others, in public statements to investors concerning, among other things, its corporate status and its ownership of certain health and fitness facilities.

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 from 9:30 a.m. EST December 15, 2004 through 11:59 p.m. EST, on December 29, 2004.

By the Commission.

Jonathan G. Katz
Secretary

