UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 76919 / January 15, 2016

Admin. Proc. File No. 3-16906

In the Matter of

ACCENTIA BIOPHARMACEUTICALS, INC., and BIOSTEM U.S. CORP.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Accentia Biopharmaceuticals, Inc., or Biostem U.S. Corp., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Accentia Biopharmaceuticals, Inc., and Biostem U.S. Corp.² The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Accentia Biopharmaceuticals, Inc., and Biostem U.S. Corp., are revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields Secretary

¹ 17 C.F.R. § 201.360(d).

² Accentia Biopharmaceuticals, Inc., and Biostem U.S. Corp., Initial Decision Release No. 918 (Nov. 23, 2015), 112 SEC Docket 18, 2015 WL 7423037. The stock symbols and Central Index Key numbers are: ABPI and 1310094 for Accentia Biopharmaceuticals, Inc.; and HAIR and 1455380 for Biostem U.S. Corp.