

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 3290/November 3, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16906

In the Matter of

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

ORDER TO SHOW CAUSE,
POSTPONING HEARING, AND
SCHEDULING PREHEARING
CONFERENCE

On October 16, 2015, the Securities and Exchange Commission issued an Order Instituting Proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings. A hearing is scheduled to commence on November 6, 2015.

On October 21, 2015, the Division of Enforcement filed a declaration establishing that Respondents were served with the OIP by October 20, 2015, in accordance with Commission Rule of Practice 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii). Accordingly, Respondents' Answers to the OIP were due by November 2, 2015, as service was effected by mail. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). As of today, no Respondent has filed an Answer.

Accordingly, it is ORDERED that Respondents shall SHOW CAUSE by November 13, 2015, why the registrations of their securities should not be revoked by default due to their failure to file Answers or otherwise defend this proceeding. If a Respondent fails to respond to this Order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

Additionally, it is FURTHER ORDERED that the hearing scheduled to begin on November 6, 2015, is POSTPONED *sine die*, and a telephonic prehearing conference shall be held at 10:30 a.m. EST on December 11, 2015, if the proceeding has not been resolved by then.

Cameron Elliot
Administrative Law Judge