

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
May 5, 2008

ADMINISTRATIVE PROCEEDING
File No. 3-13034

In the Matter of

Health Professionals, Inc.,

Respondent.

**ORDER INSTITUTING PROCEEDINGS
AND NOTICE OF HEARING PURSUANT
TO SECTION 12(j) OF THE SECURITIES
EXCHANGE ACT OF 1934**

I.

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that a public administrative proceeding be, and hereby is, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”).

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENT

1. Health Professionals, Inc. (“Health Professionals”) (CIK No. 0000879257) is a Delaware corporation located in Fort Lauderdale, Florida with a class of equity securities registered pursuant to Exchange Act Section 12(g). Health Professionals is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended December 31, 1997, which reported a net loss of \$668,000 for the prior three months.

B. DELINQUENT PERIODIC FILINGS

1. Respondent is delinquent in its periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), has repeatedly failed to meet its obligation to file timely periodic reports and has failed to receive a delinquency letter sent to it by the Division of Corporation Finance at its most recent address shown in its most recent filing with the Commission, because of its failure to keep an updated address on file with the Commission as required by Commission rules.

2. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports (Forms 10-K or 10-KSB), and Rule 13a-13 requires issuers to file quarterly reports (Forms 10-Q or 10-QSB).

3. As a result of its failure to file required periodic reports, Respondent failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II of this Order are true, and in connection therewith to afford the Respondent an opportunity to establish any defenses to such allegations; and

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months or to revoke the registration of each class of Respondent's securities registered pursuant to Exchange Act Section 12.

IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that the Respondent shall file an Answer to the allegations contained in this Order within twenty (20) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If the Respondent fails to file the directed Answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon the Respondent personally, by certified or registered mail, or by any other means permitted by the Commission's Rules of Practice.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Nancy M. Morris
Secretary

Attachment

Appendix 1

Chart of Delinquent Filings *In the Matter of Health Professionals, Inc.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Health Professionals, Inc.	10-QSB	03/31/98	05/15/98	Not filed	120
	10-QSB	06/30/98	08/14/98	Not filed	117
	10-KSB	09/30/98	12/29/98	Not filed	113
	10-QSB	12/31/98	02/16/99	Not filed	111
	10-QSB	03/31/99	05/17/99	Not filed	108
	10-QSB	06/30/99	08/16/99	Not filed	105
	10-KSB	09/30/99	12/29/99	Not filed	101
	10-QSB	12/31/99	02/14/00	Not filed	99
	10-QSB	03/31/00	05/15/00	Not filed	96
	10-QSB	06/30/00	08/14/00	Not filed	93
	10-KSB	09/30/00	12/29/00	Not filed	89
	10-QSB	12/31/00	02/14/01	Not filed	87
	10-QSB	03/31/01	05/15/01	Not filed	84
	10-QSB	06/30/01	08/14/01	Not filed	81
	10-KSB	09/30/01	12/31/01	Not filed	77
	10-QSB	12/31/01	02/14/02	Not filed	75
	10-QSB	03/31/02	05/15/02	Not filed	72
	10-QSB	06/30/02	08/14/02	Not filed	69
	10-KSB	09/30/02	12/30/02	Not filed	65
	10-QSB	12/31/02	02/14/03	Not filed	63
	10-QSB	03/31/03	05/15/03	Not filed	60
	10-QSB	06/30/03	08/14/03	Not filed	57
	10-KSB	09/30/03	12/29/03	Not filed	53
	10-QSB	12/31/03	02/16/04	Not filed	51
	10-QSB	03/31/04	05/17/04	Not filed	48
	10-QSB	06/30/04	08/16/04	Not filed	45
	10-KSB	09/30/04	12/29/04	Not filed	41
	10-QSB	12/31/04	02/14/05	Not filed	39
	10-QSB	03/31/05	05/16/05	Not filed	36
	10-QSB	06/30/05	08/15/05	Not filed	33
10-KSB	09/30/05	12/29/05	Not filed	29	
10-QSB	12/31/05	02/14/06	Not filed	27	
10-QSB	03/31/06	05/15/06	Not filed	24	

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>Health Professionals, Inc.</i> (continued)	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	21
	<i>10-KSB</i>	09/30/06	12/29/06	Not filed	17
	<i>10-QSB</i>	12/31/06	02/14/07	Not filed	15
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	12
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	9
	<i>10-KSB</i>	09/30/07	12/31/07	Not filed	5
	<i>10-QSB</i>	12/31/07	02/14/08	Not filed	3
Total Filings Delinquent		40			