

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

February 6, 2009

IN THE MATTER OF

BIH CORPORATION

File No. 500-1

ORDER OF SUSPENSION OF TRADING

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of BIH Corporation (“BIH”) because of questions regarding the accuracy of assertions by BIH in its website and in press releases to investors concerning, among other things: (1) the identity of the person or persons in control of the operation and management of the company, and (2) contracts entered into by one of BIH’s subsidiaries.

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 on February 6, 2009, through 11:59 p.m. EST, on February 20, 2009.

By the Commission.

Elizabeth M. Murphy
Secretary