

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

July 1, 2020

In the Matter of

**ERBA Diagnostics, Inc. and
Eternity Healthcare, Inc.,**

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of ERBA Diagnostics, Inc. (“ERBA¹”) (CIK No. 1095858), a delinquent Delaware corporation located in Miami Lakes, Florida with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it 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 June 30, 2015. On September 10, 2018, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to ERBA requesting compliance with its periodic filing requirements, which was delivered. As of June 29, 2020, the common stock of ERBA was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Eternity Healthcare, Inc. (“ETAH”) (CIK No. 1437822), a Nevada corporation located in Hong Kong, China with a class of securities registered with the

¹ The short form of each issuer’s name is also its stock symbol.

Commission pursuant to Exchange Act Section 12(g) because it 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 July 31, 2018. On October 31, 2019, Corporation Finance sent a delinquency letter to ETAH requesting compliance with its periodic filing requirements, but ETAH did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of June 29, 2020, the common stock of ETAH was quoted on OTC Link, had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

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 companies. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on July 2, 2020, through 11:59 p.m. EDT on July 16, 2020.

By the Commission.

Vanessa A. Countryman
Secretary