

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 58655 / September 26, 2008

Administrative Proceeding File No. 3-13239

In the Matter of Wendt-Bristol Health Services Corporation

The Securities and Exchange Commission (“Commission”) announced the issuance of an Order Instituting Proceedings Pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Order”) against Wendt-Bristol Health Services Corporation (“Wendt-Bristol”).

In the Order, the Division of Enforcement alleges that Wendt-Bristol failed to comply with Section 13(a) of the Securities Exchange Act of 1934 and Rules 13a-1 and 13a-13 thereunder, while its common stock was registered with the Commission in that it has not filed an Annual Report on Form 10-K since September 28, 2000 (for its year ending December 31, 1999) or quarterly reports on Form 10-Q for any fiscal period subsequent to its fiscal quarter ending March 31, 2000.

A hearing will be scheduled before an Administrative Law Judge to determine whether the allegations contained in the Order are true, to provide Wendt-Bristol an opportunity to establish any defenses, and to determine whether the registration of each class of Wendt-Bristol securities should be suspended for a period not exceeding 12 months or revoked.

The Commission directed that an Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of the Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice.