

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Valley Forge Scientific Corp. to Withdraw its Common Stock, no par value, from Listing and Registration on the Boston Stock Exchange, Inc. File No. 1-10382

November 1, 2005

On September 16, 2005, Valley Forge Scientific, Corp., a Pennsylvania corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, no par value ("Security"), from listing and registration on the Boston Stock Exchange, Inc. ("BSE"). Notice of such application requesting comments was published in the Federal Register on October 11, 2005,³ No comments were received. As discussed below, the Commission is granting the application.

The Board of Directors ("the Board") of the Issuer approved resolutions on September 12, 2005 to withdraw the Security from listing on BSE. The Issuer stated that the Board decided to withdraw the Security from BSE for the following reasons: (i) the Security has been, and expects to continue to be, traded on The Nasdaq SmallCap Market; and (ii) additionally, the Security has not been actively traded on BSE during the last ten years. Therefore, the Board determined to delist the Security from BSE for administrative efficiency.

The Issuer stated in its application that it has complied with applicable rules of BSE by complying with all applicable laws in the Commonwealth of Pennsylvania, the state in which the Issuer is incorporated, and by providing BSE with the required documents governing the

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 52557 (October 4, 2005), 70 FR 59099.

withdrawal of securities from listing and registration on BSE. The Issuer's application relates solely to the withdrawal of the Security from listing on BSE and from registration under Section 12(b) of the Act,⁴ and shall not affect its obligation to be registered under Section 12(g) of the Act.⁵

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on November 2, 2005.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁶

Jonathan G. Katz
Secretary

⁴ 15 U.S.C. 781(b).

⁵ 15 U.S.C. 781(g).

⁶ 17 CFR 200.30-3(a)(1).