

SECURITIES AND EXCHANGE COMMISSION

(Release No. 34-63776; File No. 0-49764)

Notice and Opportunity for Hearing: SinoFresh Healthcare, Inc.

January 26, 2011

Notice is hereby given that on November 1, 2010, SinoFresh Healthcare, Inc. (Applicant) filed with the Securities and Exchange Commission a Form 15 certification (Certification) pursuant to Section 12(g) of the Securities Exchange Act of 1934 (Exchange Act) for termination of the registration of the Applicant's common shares (no par value) under Section 12(g) of the Exchange Act. The Certification is available via the Edgar database on the Commission's website at www.sec.gov or at the offices of the Commission in the Public Reference Room, 100 F Street, NE, Washington DC, 20549 on official business days between the hours of 10:00 a.m. and 3:00 p.m.

Pursuant to Rule 12g-4 of the Exchange Act, termination of the registration of a class of securities under Section 12(g) of the Exchange Act shall take place 90 days, or such shorter period as the Commission may determine, after the Applicant certifies to the Commission on Form 15 that the class of securities is held of record by less than 300 persons or less than 500 persons where the total assets of the issuer have not exceeded \$10 million on the last day of each of the Applicant's most recent three fiscal years. The Applicant's Certification declares that the Applicant has approximately 692 holders of record as of October 29, 2010. Based on the fact that the Applicant's Certification does not comply with the record holder requirements of Rule 12g-4 of the Exchange Act, the Applicant's request for termination should be denied.

Notice is further given that any interested person not later than February 16, 2011, may submit to the Commission in writing views on any substantial facts bearing on the certification or the utility of a hearing

thereon. Submissions should state briefly the nature of the interest of the person submitting such information or requesting a hearing, the reason for such request, and the issues of facts and law raised by the certification which he desires to contest. Submissions may be made by any of the following methods:

Electronic Submissions:

Send an e-mail to rule-comments@sec.gov. Please include File Number 0-49764 on the subject line.

Paper Submissions:

Send paper submissions to Elizabeth M. Murphy, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090.

All submissions should refer to File Number 0-49764. To help us process and review submissions more efficiently, please use only one method. The Commission will post all submissions on the Commission's Internet website (<http://www.sec.gov/rules/other.shtml>). Submissions are also available for public inspection and copying in the Commission's Public Reference Room, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. All submissions received will be posted without change; we do not edit personal identifying information. You should submit only information that you wish to make available publicly.

Persons who request a hearing or submit views as to whether a hearing should be ordered will receive any notices and orders issued in this matter, including the date of any hearing ordered and any postponement thereof.

If a request for a hearing or other submissions are not received, the Commission may, at any time after February 16, 2011, issue an order denying termination of Applicant's registration. If the Commission receives information through submission which shows that the Applicant has met the requirements for filing a Form 15 certification, the Commission may issue either a notice of effectiveness or set this matter down for a hearing. Termination of registration shall be deferred pending final determination on the question of denial.

By the Commission.

Elizabeth M. Murphy
Secretary