

IR BIOSCIENCES HOLDINGS INC  
Form RW  
October 18, 2007

**IR BIOSCIENCES HOLDINGS, INC.**  
4021 North 75th Street  
Suite 201  
Scottsdale, Arizona 85251

October 18, 2007

VIA EDGAR

Division of Corporation Finance  
Securities and Exchange Commission  
450 5th Street, N.W.  
Washington D.C. 20549  
Attn: John Reynolds

Re IR Biosciences Holdings, Inc.  
Registration Statement on Form SB-2  
File No. 333-143947  
Application for Withdrawal of Registration Statement

Ladies and Gentlemen:

Pursuant to Rule 477 of Regulation C of the Securities Act of 1933, as amended (the "Act"), IR Biosciences Holdings, Inc., a Delaware corporation (the "Registrant"), hereby applies for an order granting the immediate withdrawal of its Registration Statement on Form SB-2, Commission File No. 333-143947 (the "Registration Statement"). The Registration Statement was originally filed with the Securities and Exchange Commission (the "Commission") on June 21, 2007.

The Registrant hereby confirms that the Registration Statement was not declared effective by the Commission, no securities have been sold pursuant to the Registration Statement, and all activity regarding the proposed public offering has been discontinued. The Registrant may undertake a subsequent private offering in reliance on Rule 155(c) under the Securities Act.

Accordingly, the Registrant respectfully requests that the Commission issue an order granting the withdrawal of the Registration Statement as soon as possible. The Registrant also requests in accordance with Rule 457(p) promulgated under the Act that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use for the Registrant's account.

If you have any questions regarding this application for withdrawal, please contact our legal counsel Kirkpatrick & Lockhart Preston Gates Ellis LLP, Thomas J. Poletti, via telephone at (310) 552-5000 or facsimile at (310) 552-5001.

Sincerely,

**IR BIOSCIENCES HOLDINGS, INC.**

By: /s/ Michael K. Wilhelm  
Name: Michael K. Wilhelm  
Title: Chief Executive Officer