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IR BIOSCIENCES HOLDINGS INC

Form 8-K/A

January 13, 2005

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K/A  
(Amendment No.1)

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 21, 2004

IR BIOSCIENCES HOLDINGS, INC.  
(Exact name of registrant specified in charter)

Delaware  
(State of  
Incorporation)

033-05384  
(Commission File  
Number)

13-3301899  
(IRS Employer  
Identification No.)

4021 N. 75th Street, Suite 201  
Scottsdale, AZ 85251

(Address of principal executive offices) (Zip Code)

(480) 922-3926

(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

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On April 21, 2004, upon recommendation of its Board of Directors, the Company dismissed its certifying accountant, Stonefield Josephson, Inc. ("Stonefield"). Stonefield's report on the financial statements of the Company for the period from October 30, 2002 (inception) to December 31, 2002 did not contain an adverse opinion or a disclaimer of opinion or was qualified or modified as to uncertainty, audit scope or accounting principles. However, the report included an explanatory paragraph wherein Stonefield expressed substantial doubt about our ability to continue as a going concern. From July 15, 2003, the date the Company engaged Stonefield as its certifying accountant, through April 21, 2004 the Company has not had any disagreements with Stonefield on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure which if not resolved to the satisfaction of Stonefield would have caused them to make reference to the subject matter of the disagreements in connection with their reports on our financial statements. The Company has engaged Russell Bedford Stefanou Mirchandani LLP ("Russell Bedford Stefanou Mirchandani") as its certifying accountant as of April 21, 2004 for the Company's year ending December 31, 2003. The Company has not consulted Russell Bedford Stefanou Mirchandani previously.

Stonefield's letter, which is required pursuant to Item 304(a)(3) of Regulation S-B, is attached.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits:

Exhibit Number	Description
16	Letter from Stonefield Josephson, Inc. Certified Public Accountants to the Commission, dated January 11, 2005.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

IR BioSciences Holdings, Inc.

Date: January 13, 2005

By: /s/ Michael Wilhelm

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Michael Wilhelm  
President  
(Duly Authorized Officer)

Exhibit Index

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