

Mail Stop 3561

June 6, 2008

Via U.S. Mail

Mr. Stephen Burke, Chief Executive Officer  
Immureboost, Inc.  
Bangpakong Industrial Park I  
71 Moo 5, Sukumvit Road  
Tarkarm, Bangpakong  
Chachoengsago, Thailand 24130

**Re: Immureboost, Inc.  
Form 10-KSB for the year ended December 31, 2006  
Filed April 17, 2007  
Form 10-QSB for the quarter ended March 31, 2007  
Filed May 21, 2007  
File No. 333-123774**

Dear Mr. Burke:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief