



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2023

Mark A. Michel  
Chief Executive Officer  
Integrated Rail and Resources Acquisition Corp.  
400 W. Morse Boulevard, Suite 220  
Winter Park, FL 32789

**Re: Integrated Rail and Resources Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 30, 2023**  
**File No. 001-41048**

Dear Mark A. Michel:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Edward P. Bromley III, Esq.