

HEALTHCARE BUSINESS SERVICES GROUPS, INC.  
Form RW  
November 03, 2006

October 31, 2006

Securities and Exchange Commission

100 F Street, NE

Washington, D.C. 20549

Re: Healthcare Business Services Groups, Inc.  
Registration Statement on Form SB-2

Filed with the Securities and Exchange Commission on August 2, 2006

(Registration No. 333-136258)

Request for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, Healthcare Business Services Groups, Inc. (the Company ) hereby applies for the withdrawal of its registration statement on Form SB-2, File No. 333-136258, which was filed on August 2, 2006 (the Registration Statement ).

Such withdrawal is requested, as the Company is uncertain of the basis for determining that the transaction is appropriately characterized as an offering to be made by or on behalf of persons other than the registrant, consistent with Rule 415(a)(1)(i). As a result, the Company determined that it should withdraw the SB-2.

No sales of any of the Company's securities have been completed and the Registration Statement has not been declared effective by the Commission. However, the Company may undertake a private offering in the future in reliance on Securities Act Rule 155(c).

Should you have any comments please contact the Company s legal counsel, Richard I. Anslow at (732) 409-1212.

Very truly yours,

HEALTHCARE BUSINESS SERVICES GROUPS, INC.

By: /s/ Chandana Basu  
Chandana Basu  
Chief Executive Officer