

March 13, 2024

Harry Simeonidis  
Chief Executive Officer  
Intelligent Bio Solutions Inc.  
142 West 57th Street, 11th Floor  
New York, NY 10019

Solutions Inc.  
Statement on Form S-3

Re: Intelligent Bio  
Registration

Filed March 4, 2024  
File No. 333-277642

Dear Harry Simeonidis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Richie at 202-551-7857 with any questions.

Please contact Benjamin

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Ralph V. De Martino