

March 22, 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
2024

Re: Intelligent Bio
Registration
Filed March 18,
File No. 333-278025

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.

Please contact Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc:

Johnathan Duncan, Esq.