

**Intelligent Bio Solutions Inc.**  
**142 West, 57th Street, 11th Floor**  
**New York, NY 10019**

March 13, 2024

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
Washington, DC 20549

**Re: Intelligent Bio Solutions Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-277642**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Intelligent Bio Solutions Inc., a Delaware corporation (the "Company"), hereby respectfully requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 4:30 P.M. (Eastern Time) on March 15, 2024, or as soon thereafter as possible on such date.

Very truly yours,

**Intelligent Bio Solutions Inc.**

By: /s/ Spiro Sakiris

Name: Spiro Sakiris

Title: Chief Financial Officer

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