

June 12, 2023

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

Solutions Inc.
Statement on Form S-1

Re: Intelligent Bio

Registration

Filed June 6, 2023
File No. 333-272463

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.

Danberg at 202-551-4466 with any questions.

Please contact Conlon

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc:
Esq.

Johnathan C. Duncan,