

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

March 25, 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. 333-278025

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 5:00 P.M. (Eastern Time) on March 27, 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
