

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

June 26, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, D.C. 20549

**Re: Intelligent Bio Solutions Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-272463**

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 June 27, 2023, 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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