



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 8, 2023

Joel Latham
Managing Director & CEO
Incannex Healthcare Ltd
Suite 105, 8 Century Circuit
Norwest, NSW 2153, Australia

Re: Incannex Healthcare Ltd
Registration Statement on Form F-3
Filed March 2, 2023
File No. 333-270218

Dear Joel Latham:

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 Arzhang Navai at 202-551-4676 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrew Reilly