



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