

March 8, 2023

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

Ltd

Statement on Form F-3

Re: Incannex Healthcare

Registration

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.

Navai at 202-551-4676 with any questions.

Please contact Arzhang

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Andrew Reilly