

February 23, 2022

**VIA EDGAR**

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

Attn: Julie Sherman  
Al Pavot  
Jordan Nimitz  
Christopher Edwards

**RE: Incannex Healthcare Limited  
Registration Statement on Form 20-F  
File No 001-41106**

Ladies and Gentlemen:

The undersigned registrant hereby requests that the effectiveness of the above captioned Registration Statement on Form 20-F, initially filed with the U.S. Securities and Exchange Commission on January 25, 2022, as thereafter amended, be accelerated so that it will be made effective at 9:00 a.m. Eastern Time on February 25, 2022, or as soon thereafter as practicable, pursuant to Section 12(d) and Rule 12d1-1 of the Securities Exchange Act of 1934, as amended (the "Exchange Act").

The undersigned registrant hereby requests accelerated effectiveness in connection with the completion of the registration of the undersigned registrant's ordinary shares as represented by American Depositary Shares, under Section 12(b) of the Exchange Act, and planned listing on the Nasdaq Capital Market.

Once the Registration Statement has been declared effective, please confirm it with our counsel, Rimôn Law Pty Ltd, by emailing Andrew Reilly at [andrew.reilly@rimonlaw.com](mailto:andrew.reilly@rimonlaw.com).

Very truly yours,

Incannex Healthcare Limited

By: /s/ Joel Latham  
Joel Latham  
Chief Executive Officer and  
Managing Director