



DIVISION OF
CORPORATION FINANCE

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

January 18, 2024

Simon Durack
Chief Financial Officer
Advanced Health Intelligence Ltd.
71-73 South Perth Esplanade, Unit 5
South Perth, WA 6151
Australia

Re: Advanced Health Intelligence Ltd.
Form 20-F for the Fiscal Year Ended June 30, 2023
File No. 001-41089

Dear Simon Durack:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Technology