

Edesa Biotech, Inc.
100 Spy Court
Markham, Ontario, Canada L3R 5H6

December 21, 2022

VIA EDGAR

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

Re: Edesa Biotech, Inc.
Registration Statement on Form S-3 (File No. 333-268847)
Filed on December 16, 2022

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Edesa Biotech, Inc. (the "Company") hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission at 4:05 p.m., Eastern Time, on December 23, 2022, or as soon as practicable thereafter.

Please call Tracy Buffer of Lowenstein Sandler LLP at (973) 597-2434 to confirm the effectiveness of the Registration Statement or with any questions.

Very truly yours,

EDESA BIOTECH, INC.

By: /s/ Kathi Niffenegger

Name: Kathi Niffenegger

Title: Chief Financial Officer
