February 19, 2010

David R. Seaton Acting Chief Executive Officer and Chief Financial Officer Marshall Edwards, Inc. 140 Wicks Road North Ryde, New South Wales 2113 Australia

Re: Marshall Edwards, Inc.

**Preliminary Proxy Statement on Schedule 14A** 

Filed February 9, 2010 File No. 000-50484

Dear Mr. Seaton:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler Assistant Director

cc: Amani H. Farid, Esq.

Morgan, Lewis & Bockius LLP

Fax: (212) 309-6001