

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM S-1REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**MARSHALL EDWARDS, INC.**

(Exact Name of Registrant as specified in its charter)

Delaware**2834****51-0407811**(State or other jurisdiction of
incorporation or organization)(Primary Standard Industrial
Classification Code Number)(I.R.S. Employer
Identification Number)**140 Wicks Road
North Ryde, NSW 2113
Australia
(011) 61 2 8877 6196**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**The Corporation Trust Company
The Corporation Trust Center
1209 Orange Street
Wilmington, Delaware 19801
(302) 658-7581**

(Name and address, including zip code, and telephone number, including area code, of agent for service)

Copies to:**David R. Seaton
Secretary
Marshall Edwards, Inc.
140 Wicks Road
North Ryde NSW 2113 Australia
(011) 61 2 8877 6196****Steven A. Navarro, Esq.
Stephanie M. Gulkin, Esq.
Morgan, Lewis & Bockius LLP
101 Park Avenue
New York, New York 10178
(212) 309-6000****Robert B. Murphy, Esq.
Raymond A. Miller, Esq.
Pepper Hamilton LLP
Hamilton Square
600 Fourteenth Street, N.W
Washington, D.C. 20005-2004
(202) 220-1200****Approximate date of commencement of proposed sale to the public:** As soon as practicable after this Registration Statement becomes effective.If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box. If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-109129If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. If delivery of the prospectus is expected to be made pursuant to Rule 434, check the following box. **CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities to be registered	Amount to be Registered	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common stock units consisting of common stock and warrants	92,000 units (1)	\$7.50(2)(3)	\$ 690,000	\$ 55.83

Common stock, par value \$.00000002 per share, underlying units	92,000 shares (1)	\$ -	\$ -	\$ -
Warrants underlying units	92,000 warrants (1)	\$ -	\$ -	\$ -
Common stock, par value \$.00000002 per share, underlying warrants	92,000 shares (1) (4)	\$9.00(2)	\$ 828,000	\$ 66.99
Totals			\$1,518,000	\$122.82

- (1) Includes 12,000 common stock units consisting of 12,000 shares and 12,000 warrants which the underwriter has the option to acquire to cover over-allotments, if any.
- (2) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(a) under the Securities Act of 1933, as amended.
- (3) The proposed price of \$7.50 per common stock unit reflects the price of the common stock and warrants.
- (4) Pursuant to Rule 416 of the Securities Act this registration statement also covers such additional number of shares of common stock that may become issuable under any stock split, stock dividend or similar transaction.

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE SECURITIES AND EXCHANGE COMMISSION IN ACCORDANCE WITH RULE 462(b) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

Explanatory Note

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended. The contents of the Registration Statement on Form S-1 (Reg. No. 333-109129) filed by Marshall Edwards, Inc. with the Securities and Exchange Commission (the "Commission") on September 25, 2003, as amended on October 31, 2003, November 26, 2003 and December 10, 2003, which was declared effective by the Commission on December 17, 2003, are incorporated herein by reference.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Sydney, Australia on December 17, 2003.

MARSHALL EDWARDS, INC.
(Registrant)

By: /s/ Christopher Naughton

Christopher Naughton
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons, in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Christopher Naughton</u> Christopher Naughton	President and Chief Executive Officer, Director (Principal Executive Officer)	December 17, 2003
<u>/s/ David R. Seaton</u> David R. Seaton	Chief Financial Officer and Secretary (Principal Financial Officer and Principal Accounting Officer)	December 17, 2003
<u>/s/ Dr. Graham E. Kelly</u> Dr. Graham E. Kelly	Chairman	December 17, 2003
<u>/s/ Philip A. Johnston</u> Philip A. Johnston	Director	December 17, 2003
<u>/s/ David Morritz de Kretser</u> David Morritz de Kretser	Director	December 17, 2003
<u>/s/ Paul J. Nestel</u> Paul J. Nestel	Director	December 17, 2003
<u>/s/ Stephen Breckenridge</u> Stephen Breckenridge	Director	December 17, 2003

Exhibit Index

Exhibit Number	Description of Exhibit
5.1	Opinion of Morgan, Lewis & Bockius LLP.
23.1	Consent of Morgan, Lewis & Bockius LLP (included in Exhibit 5.1)
23.2	Consent of Ernst & Young LLP.

[Morgan, Lewis & Bockius LLP Letterhead]

December 17, 2003

Marshall Edwards, Inc.
140 Wicks Road
North Ryde NSW 2113
Australia

Re: Registration Statement on Form S-1 pursuant to Rule 462(b)

Ladies and Gentlemen:

We have acted as counsel to Marshall Edwards, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), of a Registration Statement on Form S-1 (the "Registration Statement"), pursuant to Rule 462(b) under the Act, relating to an aggregate of 92,000 common stock units ("Units") (including up to 12,000 Units subject to an over-allotment option), each Unit consisting of one share of the Company's common stock, par value \$0.00000002 per share ("Common Stock") and one warrant to purchase a share of Common Stock ("Warrant"), such Units to be included in a public offering of units, of which 2,300,000 units were previously registered under a registration statement on Form S-1 (Reg. No. 333-109129), which became effective under the Act on December 17, 2003 and the contents of which are incorporated by reference in the Registration Statement.

In so acting, we have examined the Registration Statement, the Underwriting Agreement referred to therein, originals or copies, certified or otherwise identified to our satisfaction, of the Restated Certificate of Incorporation of the Company and Amended and Restated By-Laws of the Company, and such other certificates, instruments and documents of the Company, as in our judgment are necessary or appropriate for purposes of this opinion. In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to authentic originals of all documents submitted to us as copies thereof.

Based on the foregoing, we are of the following opinion:

The Units, the shares of Common Stock, the Warrants and the shares of Common Stock issuable upon the exercise of the Warrants offered pursuant to the Registration Statement have been duly authorized by the Company and, when issued, fully paid for and delivered, as contemplated by the Registration Statement, will be validly issued, fully paid and nonassessable.

We render the foregoing opinion as members of the Bar of the State of New York and express no opinion as to any law other than the General Corporation Law of the State of Delaware (the "DGCL"), the applicable provisions of the Delaware Constitution and the reported decisions interpreting the DGCL and the applicable provisions of the Delaware Constitution.

We consent to the use of this opinion as an exhibit to the Registration Statement and to the use of our name under the caption "Legal Matters" in the Registration Statement. In giving this consent, we do not admit that we are acting within the category of persons whose consent is required under Section 7 of the Act.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP

Consent of Independent Auditors

We consent to the incorporation by reference into this Registration Statement (Form S-1 No. 333-) of Marshall Edwards, Inc. (a development stage company) for the registration of 92,000 common stock units, to the reference to our firm under the captions "Summary Historical Consolidated Financial Data" and "Experts" and our report dated July 31, 2003, which is included in Amendment No. 3 to Registration Statement (Form S-1 No. 333-109129) and related Prospectus of Marshall Edwards, Inc. (a development stage company) for the registration of 2,300,000 common stock units.

/s/ Ernst & Young LLP

Stamford, Connecticut
December 17, 2003