



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2025

Nathan Givoni  
Chief Executive Officer and Director  
Gelteq Limited  
Level 4  
100 Albert Road  
South Melbourne VIC, 3025  
Australia

**Re: Gelteq Limited**  
**Registration Statement on Form F-1**  
**Filed July 1, 2025**  
**File No. 333-288442**

Dear Nathan Givoni:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Richard Anslow, Esq.