## GELTEQ LIMITED

Level 4 100 Albert Road South Melbourne VIC, 3025 Australia

March 27, 2024

## VIA EDGAR

U.S. Securities and Exchange Commission Division of Corporation Finance, Office of Life Sciences 100 F Street, N.E. Washington, DC 20549 Attention: Tamika Sheppard

> Re: Gelteq Limited Registration Statement on Form F-1 Originally Filed on August 30, 2022 File No. 333-267169

Dear Tamika Sheppard,

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Gelteq Limited hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. on Friday, March 29, 2024, or as soon as practicable thereafter.

Very truly yours,

/s/ Nathan J. Givoni

Nathan J. Givoni Chief Executive Officer