



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

DIVISION OF  
CORPORATION FINANCE

April 4, 2024

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

**Re: Gelteq Limited**  
**Registration Statement on Form F-1**  
**Exhibit Nos. 10.4, 10.5, 10.6, 10.7, 10.8, 10.9, 10.11, and 10.23**  
**Filed August 30, 2022**  
**File No. 333-267169**

Dear Nathan Giovini:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance