

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

October 12, 2007

Mail Stop 7010

By U.S. Mail and facsimile to (561) 427-6182

Michael Cordani Chief Executive Officer GelTech Solutions, Inc. 1460 Park Lane South, Suite 1 Jupiter, Florida

Re: GelTech Solutions, Inc.

Amendment No. 1 to Registration Statement on Form SB-2

Filed September 28, 2007 File No. 333-144736

Dear Mr. Cordani:

We have limited our review of your filing to those issues we have addressed in our comments below. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

- 1. We note statements on your cover page that the secondary offering will occur "[s]ubsequent to the best efforts offering" and that the "offering price for the primary and secondary offering . . . will remain at \$.66 per share throughout the primary offering period," while on page 3 you state that the secondary offering will occur "[f]ollowing the completion of the best efforts offering." Please revise your disclosures to clarify when the secondary offering will begin.
- 2. In addition, please provide us with a detailed analysis regarding whether your proposed offering constitutes a delayed offering and, if so, how you intend for the offering to comply with Rule 415 of Regulation C. In this analysis, please address the following: (i) it is unclear whether the delay in instituting the secondary offering satisfies the "commenced promptly" requirement of Rule 415(a)(1)(ix) and (ii) it appears that the resale portion cannot be conducted in reliance upon 415(a)(1)(i) because that provision prohibits the registration

Michael Cordani GelTech Solutions, Inc. October 12, 2007 Page 2

statement from containing a primary issuance and you may not rely upon 415(a)(1)(x) because you are not S-3 eligible.

Please contact Matt Franker, Staff Attorney, at (202) 551-3749 or me at (202) 551-3767 with any questions.

Sincerely,

Jennifer R. Hardy Legal Branch Chief

Michael D. Harris (via facsimile 561/659-0701)
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 West Palm Beach, Florida 33401