



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

March 31, 2008

Mr. Michael Cordani
Chief Executive Officer
GelTech Solutions, Inc.
1460 Park Lane South
Suite 1
Jupiter, FL 33458

**RE: Form 8-K Item 4.01 filed March 21, 2008
File No. 0-52993**

Dear Mr. Cordani:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon
Staff Accountant