



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