



DIVISION OF
CORPORATION FINANCE

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

November 28, 2012

Via E-mail

Mr. Gerald N. Kieft
Chief Executive Officer
GelStat Corporation
3557 SW Corporate Parkway
Palm City, Florida 34990

Re: GelStat Corporation
Form 10-K for the fiscal year ended December 31, 2008
Filed October 22, 2012
Form 10-K for the fiscal year ended December 31, 2007
Filed October 22, 2012
File No. 0-21394

Dear Mr. Kieft:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg
Senior Assistant Chief Accountant