

**Australian Oilseeds Holdings Limited**  
**126 – 142 Cowcumbra Street, Cootamundra**  
**Site 2: 52 Fuller Drive Cootamundra**  
**PO Box 263 Cootamundra, Australia 2590**

February 5, 2024

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street N.E.  
Washington, D.C. 20549

Re: Australian Oilseeds Holdings Limited  
Amendment No. 3 to Registration Statement on Form F-4  
Filed January 30, 2024  
File No. 333-274552

Ladies and Gentleman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Australian Oilseeds Holdings Limited hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. ET on February 6, 2024, or as soon as thereafter practicable.

Very truly yours,

/s/ Gary Seaton

Gary Seaton  
Chairman and CEO

cc: Rimon PC  
cc: Ellenoff Grossman & Schole LLP