



DIVISION OF  
CORPORATION FINANCE

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

June 12, 2025

Thomas C. Chen  
Chief Executive Officer  
NeOnc Technologies Holdings, Inc.  
23975 Park Sorrento, Suite 205  
Calabasas, CA 91302

**Re: NeOnc Technologies Holdings, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 6, 2025**  
**File No. 333-287875**

Dear Thomas C. Chen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Thomas Poletti, Esq.