



DIVISION OF
CORPORATION FINANCE

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

March 22, 2022

Rhonda Keaveney
Chief Executive Officer and Chief Financial Officer
NuOncology Labs, Inc.
PO Box 26496
Scottsdale, AZ 85255

Re: NuOncology Labs, Inc.
Form 10-12G filed January 4, 2022
Form 10-K filed March 10, 2022
File No. 000-26113

Dear Ms. Keaveney:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences