



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2023

Rowland Day  
President  
OneMeta Inc.  
450 South 400 East, Suite 200  
Bountiful, UT 84010

**Re: OneMeta Inc.**  
**Correspondence to Form 10-12G**  
**Filed September 12, 2023**  
**File No. 000-56565**

Dear Rowland Day:

We have completed our review of your filing. 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 Technology

cc: Rowland Day