



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2024

Karina M. Fedasz  
Interim Chief Financial Officer  
Onconetix, Inc.  
201 E. Fifth Street, Suite 1900  
Cincinnati, Ohio 45202

**Re: Onconetix, Inc.**  
**Registration Statement on Form S-1**  
**Filed November 1, 2024**  
**File No. 333-282958**

Dear Karina M. Fedasz:

We have conducted a limited review of your registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Registration Statement on Form S-1

General

1. We note you have entered into the ELOC Purchase Agreement and are registering the shares that will be issued for resale. This appears to be an equity line financing. As such, please identify the equity line investor as an underwriter for the resale of those shares, or advise. Additionally, please file the executed version of the ELOC Purchase Agreement as an exhibit to the registration statement. Refer to Securities Act Sections Compliance and Disclosure Interpretation 139.13 for guidance.

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.

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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Joshua Gorsky at 202-551-7836 or Tim Buchmiller at 202-551-3635 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jessica Yuan, Esq.