



DIVISION OF
CORPORATION FINANCE

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

December 20, 2024

Thomas Chen
Chief Executive Officer
NeOnc Technologies Holdings, Inc.
2 Dole Drive
Westlake Village, CA 91362

**Re: NeOnc Technologies Holdings, Inc.
Amendment No. 1 to Draft Registration Statement on Form S-1
Submitted December 10, 2024
CIK No. 0001979414**

Dear Thomas Chen:

We have reviewed your amended draft registration statement and have the following comment.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe the comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this letter and your amended draft registration statement or filed registration statement, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our November 27, 2024 letter.

Amendment No. 1 to Draft Registration Statement on Form S-1
Cover Page

1. We note your disclosure on the cover page, and elsewhere, that the Advisor “will exercise any consultation rights only to the extent that it can do so consistent with the anti-manipulation provisions of the federal securities laws, including Regulation M[.]” We also note your disclosure on page 204 that the Advisor will be “entitled to a fee upon the successful consummation of the Direct Listing and will be granted thirty thousand shares (30,000) in unrestricted stock at the effective date of this offering at the direct listing price[.]” and that the Advisor will be “paid up to \$100,000 for fees and expenses of legal counsel and other out-of-pocket expenses plus the costs

December 20, 2024

Page 2

associated with the use of a third-party electronic road show service (such as NetRoadShow).” Please explain to us how the “third-party electronic road show service” will be utilized in the Direct Listing. Additionally, please explain whether your disclosure of the Advisor’s fee upon the successful consummation of the Direct Listing, the granting of the 30,000 shares in unrestricted stock at the effective date, and the use of the “third-party electronic road show service” is consistent with your disclosure that the Advisor “will exercise any consultation rights only to the extent that it can do so consistent with the anti-manipulation provisions of the federal securities laws, including Regulation M[.]”

Please contact Christine Torney at 202-551-3652 or Lynn Dicker at 202-551-3616 if you have questions regarding comments on the financial statements and related matters. Please contact Tyler Howes at 202-551-3370 or Joshua Gorsky at 202-551-7836 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Thomas J. Poletti, Esq.