



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

DIVISION OF  
CORPORATION FINANCE

August 26, 2025

Dominic Wells  
Chief Executive Officer  
Onfolio Holdings Inc.  
1007 North Orange Street, 4th Floor  
Wilmington, DE 19801

**Re: Onfolio Holdings Inc.**  
**Registration Statement on Form S-1**  
**Filed August 22, 2025**  
**File No. 333-289787**

Dear Dominic Wells:

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

Please refer to Rule 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 Jeff Kauten at 202-551-3447 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: David M. Bovi