



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2025

Huajun Yan  
Chief Executive Officer  
One & one Green Technologies INC  
No. 45 Diliman  
1 San Rafael Bulacan, Philippines, 3008

**Re: One & one Green Technologies INC  
Amendment No. 3 to Registration Statement on Form F-1  
Filed August 22, 2025  
File No. 333-284375**

Dear Huajun Yan:

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

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.

Amendment No. 3 to Registration Statement on Form F-1 Filed August 22, 2025

Exhibit 5.1, page II-2

1. We note that you have not identified the number of shares to be registered. Please file a revised legal opinion identifying the number of shares covered by the opinion.

August 27, 2025

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Please contact Scott Anderegg at 202-551-3342 or Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Yaron L. Yieh