



DIVISION OF
CORPORATION FINANCE

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

October 21, 2020

Andrew Hidalgo
Chief Executive Officer
Vision Hydrogen Corporation
95 Christopher Columbus Drive, 16th Floor
Jersey City, NJ 07302

Re: Vision Hydrogen Corporation
Registration Statement on Form S-1
Filed October 14, 2020
File No. 333-249478

Dear Mr. Hidalgo:

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

Please refer to Rules 460 and 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 Ronald (Ron) Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: James M. Turner