

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

May 23, 2022

Matthew Hidalgo Chief Financial Officer VISION HYDROGEN Corp 95 Christopher Columbus Drive, 16th Floor Jersey City, New Jersey 07302

> Re: VISION HYDROGEN Corp Form 10-K for the Fiscal Year Ended December 31, 2021 Filed April 15, 2022 File No. 000-55802

Dear Mr. Hidalgo:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences