



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2020

Robert Brantl  
Chairman, Chief Executive Officer, and Chief Financial Officer  
HYB Holding Corp.  
52 Mulligan Lane  
Irvington, NY 10533

**Re: HYB Holding Corp.**  
**Registration Statement on Form 10**  
**Filed March 19, 2020**  
**File No. 0-51012**

Dear Mr. Brantl:

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 Manufacturing