



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 28, 2009

Dmitry Shvenderman, CEO  
Hydrogen Motors, Inc.  
3600 Twilight Court  
Oakton, Virginia 22124

Dear Mr. Shvenderman:

RE: **Hydrogen Motors, Inc.**  
**Form 8-K dated August 5, 2009 as Amended**  
**Filed September 25, 2009**  
**File No. 333-154866**

Dear Mr. Shvenderman:

We have completed our review of your Form 8-K and subsequent amendments to Form 8-K and do not, at this time, have any further comments.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief