



DIVISION OF
CORPORATION FINANCE

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

February 2, 2021

Timothy Young
Chief Executive Officer
SunHydrogen, Inc.
10 E. Yanonali, Suite 36
Santa Barbara, CA 93101

Re: SunHydrogen, Inc.
Form S-3
Filed January 28, 2021
File No. 333-252523

Dear Mr. Young:

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 Heather Clark at 202-551-3624 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing