



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

DIVISION OF  
CORPORATION FINANCE

April 21, 2021

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

**Re: SunHydrogen, Inc**  
**Form 10-K for the Fiscal Year Ended June 30, 2020**  
**Filed September 23, 2020**  
**File No. 000-54437**

Dear Mr. Young:

We have completed our review of your filings. 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