



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2024

Timothy Young  
Chief Executive Officer  
SunHydrogen, Inc.  
BioVentures Center  
2500 Crosspark Road  
Coralville, IA 52241

**Re: SunHydrogen, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 24, 2024**  
**File No. 333-276678**

Dear Timothy 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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing