



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2022

Matthew Hidalgo  
Chief Financial Officer  
VISION HYDROGEN Corp  
95 Christopher Columbus Drive, 16th Floor  
Jersey City, New Jersey 07302

**Re: VISION HYDROGEN Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 000-55802**

Dear Mr. Hidalgo:

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 Life Sciences