



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2021

John Zavoli  
General Counsel  
Hyzon Motors Inc.  
475 Quaker Meeting House Road  
Honeoye Falls, New York 14472

**Re: Hyzon Motors Inc.**  
**Registration Statement on Form S-1**  
**Filed on July 30, 2021**  
**File No. 333-258340**

Dear Mr. Zavoli:

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 Anne McConnell at (202) 551-3709 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing