



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2022

Robert Liscouski  
Chief Executive Officer  
Quantum Computing Inc.  
215 Depot Court SE, Suite 215  
Leesburg, VA 20175

**Re: Quantum Computing Inc.  
Registration Statement on Form S-3  
Filed October 28, 2022  
File No. 333-268064**

Dear Robert Liscouski:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Marion Graham, Law Clerk, at 202-551-6521, or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Lawrence Metelitsa