



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2023

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 December 29, 2022  
File No. 333-269063**

Dear Robert Liscouski:

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 Aliya Ishmukhamedova, Staff Attorney, at 202-551-7519, or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Lawrence Metelitsa