



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2021

Thomas Kramer  
Chief Financial Officer  
IonQ, Inc.  
4505 Campus Drive  
College Park, MD 20740

**Re: IonQ, Inc.**  
**Registration Statement on Form S-1**  
**Filed October 4, 2021**  
**File No. 333-260008**

Dear Mr. Kramer:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Jaime Chase