



DIVISION OF
CORPORATION FINANCE

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

November 1, 2024

Christopher Boehmler
Chief Financial Officer
Quantum Computing Inc.
215 Depot Court SE, Suite 215
Leesburg, VA 20175

Re: Quantum Computing Inc.
Form 10-K filed on April 01, 2024
Form 10-K/A filed on September 11, 2024
File No. 001-40615

Dear Christopher Boehmler:

We have completed our review of your filings. 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 Technology