



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2024

William McGann  
Chief Executive Officer  
Quantum Computing Inc.  
5 Marine View Plaza, Suite 214  
Hoboken, NJ 07030

**Re: Quantum Computing Inc.  
Registration Statement on Form S-1  
Filed December 20, 2024  
File No. 333-283955**

Dear William McGann:

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 Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology