



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2026

Thomas Healy  
Chief Executive Officer  
Hyllion Holdings Corp.  
1202 BMC Drive, Suite 100  
Cedar Park, TX 78613

**Re: Hyllion Holdings Corp.  
Registration Statement on Form S-3  
Filed February 25, 2026  
File No. 333-293712**

Dear Thomas Healy:

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 Kristin Baldwin at 202-551-7172 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing