

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

DIVISION OF CORPORATION FINANCE

May 29, 2020

Robert Liscouski Chairman and Chief Executive Officer Quantum Computing Inc. 215 Depot Court SE, Suite 215 Leesburg, VA 20175

> Re: Quantum Computing Inc. Registration Statement on Form S-1 Filed May 21, 2020 File No. 333-238586

Dear Mr. 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 Kathleen Krebs, Special Counsel, at 202-551-3350, or Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Lawrence Metelitsa