



May 30, 2024

Financial Reporting Department  
British Columbia Securities Commission  
1200 – 701 West Georgia Street  
Vancouver, BC V7Y 1L2

To Whom It May Concern

**Re: First Hydrogen Corp. (the Company) Continuous Disclosure Review**

In response to the letter dated May 14, 2024 (File No 222026), we are filing an amended and restated Management Discussion and Analysis for the period ended December 31, 2023.

Best regards,

**FIRST HYDROGEN CORP.**

/s/Edward Low  
Edward Low, CFO

**Suite 1540 - 1100 Melville Street  
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