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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

July 12, 2017

Via E-mail
Andrew Marsh
Chief Executive Officer
Plug Power Inc.
968 Albany-Shaker Road
Latham, New York, 12110

Re: Plug Power Inc.
Registration Statement on Form S-3
Filed June 30, 2017
File No. 333-219079

Dear Mr. Marsh:

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 Heather Percival at (202) 551-3498 with any questions.

Sincerely,

/s/ Heather Percival for

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Robert P. Whalen, Jr., Esq.
Goodwin Procter LLP