



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 10, 2016

Via E-mail

Paul B. Middleton  
Chief Financial Officer  
Plug Power Inc.  
968 Albany Shaker Road  
Latham, New York 12110

**Re: Plug Power Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed March 15, 2016  
File No. 1-34392**

Dear Mr. Middleton:

We have completed our review of your filings. 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.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery