



DIVISION OF
CORPORATION FINANCE

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

March 21, 2022

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

Re: Plug Power, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 1, 2022
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed May 14, 2021
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed March 10, 2020
File No. 001-34392

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,

Division of Corporation Finance
Office of Manufacturing