



DIVISION OF
CORPORATION FINANCE

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

December 1, 2014

Via E-mail

David A. Garrison
Chief Financial Officer, Treasurer and Secretary
Tecogen Inc.
45 First Avenue
Waltham, MA 02451

**Re: Tecogen Inc.
Amendment No. 1 to Registration Statement on Form S-3
Filed November 26, 2014
File No. 333-199634**

Dear Mr. Garrison:

We have reviewed your amended registration statement and have the following comments.

General

1. Please amend your filing to include currently-dated signatures and an updated auditors' consent.

Please contact Kamyar Daneshvar, Staff Attorney at (202) 551-3787 or me at (202) 551-3397 with any questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief

cc: Edwin L. Miller (*via e-mail*)
Sullivan & Worcester LLP