



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2020

Randy Furr  
Chief Financial Officer  
Bloom Energy Corp  
4353 North First Street  
San Jose, CA 95134

**Re: Bloom Energy Corp**  
**Form 8-K Filed February 12, 2020**  
**File No. 001-38598**

Dear Mr. Furr:

We have completed our review of your filing. 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