



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 24, 2009

Joseph G. Mahler
Chief Financial Officer
Fuel Cell Energy, Inc.
3 Great Pasture Road
Danbury, Connecticut 06813

Re: Fuel Cell Energy, Inc.
Form 10-K for the fiscal year ended October 31, 2008
Filed January 14, 2009
File No. 001-14204

Dear Mr. Mahler:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief