



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

August 25, 2016

Via E-mail

Michael Bishop  
Senior Vice President and Chief Financial Officer  
FuelCell Energy, Inc.  
3 Great Pasture Road  
Danbury, Connecticut 06810

**Re: FuelCell Energy, Inc.**  
**Form 10-K for the Fiscal Year Ended October 31, 2015**  
**Filed January 8, 2016**  
**File No. 1-14204**

Dear Mr. Bishop:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery