



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2019

Via E-mail

Michael S. Bishop

Executive Vice President, Chief Financial Officer and Treasurer

FuelCell Energy, Inc.

3 Great Pasture Road

Danbury, Connecticut 06810

**Re: FuelCell Energy, Inc.  
Form 8-K Filed June 12, 2019  
Exhibit No. 10.2  
File No. 001-14204**

Dear Mr. Bishop:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance