



DIVISION OF
CORPORATION FINANCE

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

May 6, 2025

Jason Few
Chief Executive Officer
FUELCELL ENERGY INC
3 Great Pasture Road
Danbury, CT 06810

Re: FUELCELL ENERGY INC
Registration Statement on Form S-3
Filed on April 29, 2025
File No. 333-286842

Dear Jason Few:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Megan Odroniec