



DIVISION OF  
CORPORATION FINANCE

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

November 10, 2020

Federico Figueira de Chaves  
Secretary  
Fusion Fuel Green Limited  
10 Earlsfort Terrace  
Dublin 2, DO2 T380  
Ireland

**Re: Fusion Fuel Green Limited  
Form F-4  
Exhibit Nos. 10.11, 10.12 and 10.13  
Filed September 21, 2020  
File No. 333-245052**

Dear Mr. Figueira de Chaves:

We have concluded our assessment of your redacted exhibits 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