

Fusion Fuel Green PLC
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November 9, 2020

Division of Corporation Finance
Office of Energy & Transportation
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Fusion Fuel Green PLC
Registration Statement on Form F-4
File No. 333-245052

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Fusion Fuel Green PLC hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that such Registration Statement will become effective at 4:30 p.m., Eastern Time, on Tuesday, November 10, 2020, or as soon thereafter as practicable.

Sincerely,

/s/ Frederico Figueira de Chaves

Frederico Figueira de Chaves, Secretary