

FUSION FUEL GREEN PLC
10 Earlsfort Terrace
Dublin 2, D02 T380, Ireland

May 11, 2022

VIA EDGAR

Mr. Gregory Herbers
Division of Corporation Finance
Office of Manufacturing
Securities and Exchange Commission
Washington, D.C. 20549

Re: Fusion Fuel Green PLC
Registration Statement on Form F-3
Filed May 5, 2022
File No. 333-264714

Dear Mr. Herbers:

Fusion Fuel Green PLC (the "*Company*") hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the above-referenced registration statement so that such registration statement will become effective as of 4:00 p.m., Friday, May 13, 2022, or as soon thereafter as practicable.

Very truly yours,

FUSION FUEL GREEN PLC

By: /s/ Frederico Chaves
Name: Frederico Chaves
Title: Chief Financial Officer