

**Fusion Fuel Green PLC**  
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February 4, 2021

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-1**  
**File No. 333-251990**

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 9:00 a.m., Eastern Time, on Monday, February 8, 2021, or as soon thereafter as practicable.

Sincerely,

/s/ Frederico Figueira de Chaves  
Frederico Figueira de Chaves, Secretary