Delaware (State or Other Jurisdiction

of Incorporation)

SECURITIES

Washington, D.C. 20549	IMISSION
FORM 8-K	
Current Report	
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934	
Date of Report (Date of earliest event reported): April 27, 2005	
PLUG POWER INC. (Exact Name of Registrant as Specified in its Charter)	
0-27527 (Commission File Number)	22-3672377 (I.R.S. Employer Identification No.)

968 Albany-Shaker Road, Latham, New York 12110

(Address of Principal Executive Offices and Zip Code)

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(518) 782-7700

(Registrant s telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant un	der any of
the following provisions (see General Instruction A.2. below):	

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On April 27, 2005, Plug Power Inc. issued a press release announcing its financial results for the quarter ended March 31, 2005. That release referred to certain attached financial highlights for the quarter ended March 31, 2005. The full text of the press release, including the attachment referred to within the release, which were posted on Plug Power Inc. s internet website, are furnished as Exhibit 99.1 hereto and are incorporated by reference herein.

Exhibit No.	Description
99.1	Press Release of Plug Power Inc. dated April 27, 2005, including attachment.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: April 27, 2005 PLUG POWER INC.

By: /s/ David A. Neumann

David A. Neumann

Chief Financial Officer

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Exhibit Index

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