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SECURIT	TES AND EXCHANGE COMN	AISSION
	Washington, D.C. 20549	
	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):	
	February 25, 2004	
	PLUG POWER INC.	
	(Exact Name of Registrant as Specified in its Charter)	
Delaware (State or Other Jurisdiction of	0-27527 (Commission File Number)	22-3672377 (I.R.S. Employer
Incorporation)		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)

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On February 25, 2004, Plug Power Inc. issued a press release announcing its financial results for the fourth quarter and year ended December 31, 2003. That release referred to certain attached financial highlights for the fourth quarter and year ended December 31, 2003. 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 February 25, 2004, 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: February 25, 2004 PLUG POWER INC.

By: /s/ David A. Neumann

David A. Neumann

Chief Financial Officer

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