UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

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): March 1, 2007

PLUG POWER INC.

(Exact name of registrant as specified in charter)

Delaware (State or Other Jurisdiction

0-27527 (Commission File Number) 22-3672377 (IRS Employer

of Incorporation)

968 Albany-Shaker Road, Latham, New York 12110

Identification No.)

(Address of Principal Executive Offices) (Zip Code)

(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 under any of the following provisions (*see* General Instruction A.2. below):

[&]quot;Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[&]quot; Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[&]quot; Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[&]quot;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 March 1, 2007, Plug Power Inc. (the Company) issued a press release announcing its financial results for the quarter and year ended December 31, 2006. That release referred to certain attached financial highlights for the quarter and year ended December 31, 2006. The full text of the press release, including the attachment referred to within the release, is furnished as Exhibit 99.1 hereto and is incorporated by reference herein.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit

Number Title

99.1 Press Release of Plug Power Inc. dated March 1, 2007, including attachment.

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.

PLUG POWER INC.

Date: March 1, 2007 By: /s/ Roger B. Saillant

Roger B. Saillant

Chief Executive Officer