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PLUG POWER INC
Form 8-K
November 28, 2001

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):

NOVEMBER 20, 2001

PLUG POWER INC.

(Exact name of registrant as specified in charter)

DELAWARE ----- (State or other jurisdiction of incorporation)	00027527 ----- (Commission file number)	22-3672377 ----- (IRS employer identification no.)
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968 ALBANY-SHAKER ROAD, LATHAM, NEW YORK 12110

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (518) 782-7700

ITEM 4. Changes in Registrant's Certifying Accountant

(a) On November 20, 2001, Plug Power Inc. (the "Company") dismissed PricewaterhouseCoopers LLP as its independent accountants. The Company's Board of Directors, upon recommendation of its Audit Committee, has approved another independent public accounting firm, subject to such firm's normal client acceptance processes and procedures, and the Company intends to file a Form 8-K upon completion of this process.

(b) The reports of PricewaterhouseCoopers LLP on the Company's consolidated financial statements for each of the two years in the period ended December 31, 2000 and 1999, did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting

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principles.

(c) During the two years in the period ended December 31, 2000, and the subsequent interim period preceding the dismissal of PricewaterhouseCoopers LLP on November 20, 2001, there were no disagreements with PricewaterhouseCoopers LLP on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedures which, if not resolved to the satisfaction of PricewaterhouseCoopers LLP, would have caused the firm to make reference to the matter of the disagreement in their reports.

(d) During the two years in the period ended December 31, 2000, and the subsequent interim period preceding the dismissal of PricewaterhouseCoopers LLP on November 20, 2001, no reportable events occurred in connection with the relationship between PricewaterhouseCoopers LLP and the Company.

(e) The Company has requested PricewaterhouseCoopers LLP to furnish a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of the letter is attached as Exhibit 16.1 to this report.

ITEM 7. Financial Statements, Pro Forma Financial Information and Exhibits

(c) Exhibits

16.1 Letter of PricewaterhouseCoopers LLP to the Securities and Exchange Commission

SIGNATURES

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

PLUG POWER INC.

Dated: November 28, 2001

By: /s/ W. MARK SCHMITZ

Name: W. Mark Schmitz
Title: Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
16.1	Letter of PricewaterhouseCoopers LLP to the Securities and Exchange Commission