



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

April 21, 2014

Via E-Mail

Bonnie Brown
Chief Financial Officer
Tecogen Inc.
45 First Avenue
Waltham, MA 02451

**Re: Tecogen Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed April 17, 2014
File No. 333-193823**

Dear Ms. Brown:

We have reviewed your amended registration statement and have the following comments.

Use of Proceeds, page 20

1. Please remove the apparent inadvertent inclusion of “million” after “\$500,000” in the first paragraph on page 20, or advise.
2. We note your response to comment 7 in our letter dated February 27, 2014. Your proposed revised disclosure set forth in your response letter does not appear in the registration statement. Please advise.

Exhibit Index

3. We note that you have not included XBRL tagged financials as exhibits to your registration statement. Rather, you make reference to the XBRL information in your annual report on Form 10-K for the fiscal year ended December 31, 2013. Please include electronically tagged Interactive Data Files with your next amendment.

Bonnie Brown
Tecogen Inc.
April 21, 2014
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You may contact Kamyar Daneshvar, Staff Attorney, at (202) 551-3787 or Craig Slivka, Special Counsel, at (202) 551-3729 with any questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long
Assistant Director

cc: Edwin L. Miller (*via e-mail*)
Sullivan & Worcester LLP