

Mail Stop 3561

July 5, 2006

Via U.S. Mail

Mr. William B. Olson
Chief Financial Officer and Treasurer
Quantum Fuel Systems Technologies Worldwide, Inc.
17872 Cartwright Road
Irvine, California 92614

**RE: Quantum Fuel Systems Technologies Worldwide, Inc.
Form 10-K for the fiscal year ended April 30, 2005
Filed July 5, 2005
File No. 000-49629**

Dear Mr. Olson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief