



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

Mail Stop 3030

March 31, 2009

Via U.S. Mail

Mr. Donald A. French  
Chief Financial Officer  
UQM Technologies, Inc.  
7501 Miller Drive  
Frederick, CO 80530

**RE: UQM Technologies, Inc.**  
**Form 10-K for fiscal year ended March 31, 2008**  
**Filed May 22, 2008**  
**File No. 1-10869**

Dear Mr. French:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief