



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 2, 2009

Mr. Domonic J. Carney
Chief Financial Officer
Composite Technology Corporation
2026 McGaw Avenue
Irvine, California 92614

**Re: Composite Technology Corporation
Form 10-K for the Fiscal Year Ended September 30, 2008
File No. 000-10999**

Dear Mr. Carney:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant