



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

November 19, 2010

VIA U.S. Mail and Facsimile

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

**Re: Composite Technology Corporation
Form 10-K for the fiscal year ended September 30, 2009
Filed December 14, 2009
File No. 000-10999**

Dear Mr. Carney:

We have reviewed your response dated November 5, 2010 and related filings and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

General

1. We note your response to prior comment 1. Please review Question 115.06 of our Securities Act Forms Compliance and Disclosure Interpretations, available at <http://www.sec.gov/divisions/corpfin/guidance/safinterp.htm> and clarify how you concluded that you will be eligible to use short-form registration in March 2011. Also tell us how you intend to address your outstanding registration statements on Form S-3 at the time you file your next annual report on Form 10-K. See Question 114.04 of our Securities Act Forms Compliance and Disclosure Interpretations.

You may contact Kristin Lochhead at (202) 551-3664, Kate Tillan at (202) 551-3604 or me at (202) 551-3671 if you have questions regarding comments on the financial statements and related matters. If you have other questions, please contact Joe McCann at (202) 551-6262 or Geoff Kruczek at (202) 551-3641.

Sincerely,

/s/Kate Tillan for

Martin James
Senior Assistant Chief Accountant