



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2010

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 completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio  
Accounting Branch Chief