

Mail Stop 6010

October 19, 2007

Tim Hart  
Chief Financial Officer  
Maxwell Technologies, Inc.  
9244 Balboa Avenue  
San Diego, CA 92123

**Re: Maxwell Technologies, Inc.**  
**Form 10-K for the Fiscal-Year ended December 31, 2006**  
**Filed March 16, 2007**  
**File No. 001-15477**

Dear Mr. Hart:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant