



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

September 22, 2009

Mr. David J. Schramm
Chief Executive Officer
Maxwell Technologies, Inc.
9244 Balboa Avenue
San Diego, California 92123

RE: **Maxwell Technologies, Inc.**
Form 10-K for the fiscal year ended December 31, 2008
Filed February 20, 2009
File No. 1-15477

Dear Mr. Schramm:

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

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief