



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

October 8, 2009

VIA U.S. MAIL

Mr. Ian J. Harvie
Vice President and Chief Executive Officer
C&D Technologies, Inc.
1400 Union Meeting Road
Blue Bell, PA 19422

Re: C&D Technologies, Inc.
Form 10-K for Fiscal Year Ended January 31, 2009
File No. 001-09389

Dear Mr. Harvie:

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

Sincerely,

Brian Cascio
Accounting Branch Chief