



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2010

Kevin P. Dowd  
Senior Vice President and Chief Financial Officer  
C&D Technologies, Inc.  
1400 Union Meeting Road  
Blue Bell, PA 19422

**Re: C&D Technologies, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 21, 2010**  
**File No. 001-09389**

Dear Mr. Dowd:

We have completed our limited review of your filing and have no further comments at this time. If you have any questions, please contact Gabriel Eckstein at (202) 551- 3286 or Mary Beth Breslin, Senior Attorney, at (202) 551-3625.

Sincerely,

Larry Spigel  
Assistant Director

cc (fax): Ettore A. Santucci, Esq.  
Goodwin Procter LLP