



DIVISION OF
CORPORATION FINANCE

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

February 5, 2024

Daniel P. McGahn
Chief Executive Officer
AMERICAN SUPERCONDUCTOR CORPORATION
114 East Main St.
Ayer, MA 01432

Re: AMERICAN SUPERCONDUCTOR CORPORATION
Registration Statement on Form S-3
Filed January 30, 2024
File No. 333-276766

Dear Daniel P. McGahn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Peter N. Handrinos