



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

August 28, 2007

Mr. David E. O'Neil  
Vice President of Finance and Treasurer  
Satcon Technology Corporation  
27 Drydock Avenue  
Boston, MA 02210

**RE: Satcon Technology Corporation  
Form 10-K for the year ended December 31, 2006  
File No. 1-11512**

Dear Mr. O'Neil:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Branch Chief