



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 20, 2007

VIA U.S. MAIL AND FAX (805) 683-9496

Mr. William J. Buchanan
Controller (Principal Financial Officer)
Superconductor Technologies Inc.
460 Ward Drive
Santa Barbara, CA 93111-2356

**Re: Superconductor Technologies
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 8, 2006
Form 10-Q for the Quarter Ended September 30, 2006
Filed November 9, 2006
File No. 0-21074**

Dear Mr. Buchanan:

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

Sincerely,

/s/ Larry Spigel
Assistant Director