

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

October 17, 2013

Via E-mail
Darren R. Jamison
President and Chief Executive Officer
Capstone Turbine Corporation
21211 Nordhoff Street
Chatsworth, California 91311

**Re:** Capstone Turbine Corporation

Form 10-K

Filed June 13, 2013 File No. 001-15957

Dear Mr. Jamison:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz
Assistant Director

cc (via e-mail): J. Chase Cole, Esq.

Waller Lansden Dortch & Davis, LLP