

Mail Stop 6010

October 19, 2007

Tim Hart
Chief Financial Officer
Maxwell Technologies, Inc.
9244 Balboa Avenue
San Diego, CA 92123

**Re: Maxwell Technologies, Inc.
Form 10-K for the Fiscal-Year ended December 31, 2006
Filed March 16, 2007
File No. 001-15477**

Dear Mr. Hart:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant