



DIVISION OF
CORPORATION FINANCE

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

April 25, 2011

David J. Schramm
Chief Executive Officer
Maxwell Technologies, Inc.
5271 Viewridge Court, Suite 100
San Diego, CA 92123

**Re: Maxwell Technologies, Inc.
Registration Statement on Form S-3
Filed April 5, 2011
File No. 333-173311**

Dear Mr. Schramm:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

1. Please resolve any outstanding issues in your Form 10-K for the fiscal year ended December 31, 2010 before requesting acceleration of effectiveness.

Information Incorporated by Reference, page 22

2. Please incorporate by reference your Forms 8-K filed January 31, 2011, February 14, 2011, and February 28, 2011. In addition, update this section as required, consistent with Rule 3-12 of Regulation S-X.

Exhibit Index

3. To the extent there is a delay in requesting effectiveness of your registration statement, or there is any change, other than typographical, made to the financial statements, or there have been intervening events since the prior filing that are material to the company, please provide a currently dated and signed consent from your independent accountants.

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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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Gabriel Eckstein at (202) 551-3286 or Amanda Ravitz, Assistant Director, at (202) 551-3528 with any other questions.

Sincerely,

Amanda Ravitz
Assistant Director

cc (via fax): Jeffrey Higgins, Esq.
Gunderson Dettmer Stough Villeneuve Franklin & Hachigian LLP