



DIVISION OF  
CORPORATION FINANCE

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

April 6, 2018

Jeffrey A. Quiram  
President and Chief Executive Officer  
Superconductor Technologies Inc.  
9101 Wall Street, Suite 1300  
Austin, TX 78754

**Re: Superconductor Technologies Inc.  
Registration Statement on Form S-1  
Filed April 4, 2018  
File No. 333-224148**

Dear Mr. Quiram:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Joshua Shainess, Attorney-Adviser, at (202) 551-7951 with any questions.

Division of Corporation Finance  
Office of Telecommunications