

February 5, 2024

Daniel P. McGahn
Chief Executive Officer
AMERICAN SUPERCONDUCTOR CORPORATION
114 East Main St.
Ayer, MA 01432

SUPERCONDUCTOR CORPORATION

Statement on Form S-3
2024

Re: AMERICAN

Registration

Filed January 30,

File No. 333-276766

Dear Daniel P. McGahn:

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 Jenny

O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Peter N. Handrinos