



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

October 21, 2009

Via U S Mail and FAX [(724) 654-3300]

Thomas Granville
Chief Executive Officer
Axion Power International, Inc.
3601 Clover Lane
New Castle, Pennsylvania 16105

**Re: Axion Power International, Inc.
Form 8-K for Item 4.01
Filed October 6, 2009
File No. 000-22573**

Dear Mr. Granville:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief