

February 24, 2005

Martin G. Klein, CEO
Electro Energy Inc.
30 Shelter Rock Road
Danbury Connecticut 06810

**Re: Electro Energy Inc.
Form SB-2 Amendment No. 1
File No. 333-121026
Filed February 17, 2005**

Dear Mr. Klein:

We have reviewed your filing and have the following comment.

We refer to prior comment comment 49. By application of Item 310(g)(2) to Regulation S-B you were required to provide updated audited financial statements in any amendment filed after February 14, 2005. Since the amended Form SB-2 was filed after that date, the financial statements included in the amended Form SB-2 were not current when filed. Accordingly, we will defer review of the amendment and responses until you file updated audited financial statements.

You may contact Jeanne Bennett at (202) 942-1915 or Gary Todd at (202) 942-2852 if you have questions regarding comments on the financial statements and related matters. Please contact Alan Morris at (202) 942-1980 or me at (202) 942-1880 with any other questions.

Sincerely,

Peggy Fisher
Assistant Director

cc. Duane Berlin (Lev & Berlin)
VIA TELEFAX 203-854-1652