

Mail Stop 6010

January 25, 2007

Mr. Michael E. Reed  
Chief Executive Officer  
Electro Energy, Inc.  
30 Shelter Rock Road  
Danbury, CT 06810

**RE: Electro Energy, Inc.**  
**Form 10-KSB for the year ended December 31, 2005**  
**Filed April 3, 2006**  
**File No. 0-51083**

Dear Mr. Reed:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant