

Mail Stop 6010

April 1, 2008

Ms. Sharon Tang  
Chief Financial Officer  
Advanced Battery Technologies, Inc.  
21 West 39<sup>th</sup> Street, Suite 2A  
New York, New York 10018

**Re:   Advanced Battery Technologies, Inc.  
      Form 10-KSB for year ended December 31, 2006  
      Filed April 16, 2007  
      Form 10-KSB for the year ended December 31, 2005  
      Filed April 14, 2006  
      File No. 000-13337**

Dear Ms. Tang:

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

Sincerely,

Brian R. Cascio  
Accounting Branch Chief