



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

April 24, 2008

Mr. Galen H. Fischer
Chief Financial Officer
Valence Technology, Inc.
12201 Technology Boulevard, Suite 150
Austin, TX 78727

RE: Valence Technology, Inc.
Form 10-K for the fiscal year ended March 31, 2007
File No. 0-20028

Dear Mr. Fischer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Branch Chief