



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