



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

Mail Stop 3030

November 20, 2009

Via U.S. Mail

Mr. Robert L. Kanode
Chief Executive Officer
Valence Technology, Inc.
12303 Technology Blvd, Suite 950
Austin, TX 78727

Re: Valence Technology, Inc.
Form 10-K for fiscal year ended March 31, 2009
Filed June 5, 2009
File No. 0-20028

Dear Mr. Kanode:

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
Accounting Branch Chief