

Mail Stop 6010

August 24, 2006

Gerard A. Herlihy  
Chief Financial Officer  
Ener1, Inc.  
500 West Cypress Road – Suite 100  
Ft. Lauderdale, FL 33309

Re: Ener1, Inc.  
Form 10-KSB for the Fiscal Year Ended December 31, 2005  
Filed March 10, 2006  
File No. 000-21138

Dear Mr. Herlihy:

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 James  
Senior Assistant Chief Accountant