

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

Mail Stop 6010

March 31, 2008

Tony Shen
China BAK Battery, Inc.
Chief Financial Officer
BAK Industrial Park
No. 1 BAK Street
Kuichong Town, Longgang District
Shenzhen, People's Republic of China 518119

RE: China BAK Battery, Inc. Form 10-K for the fiscal year ended September 30, 2007 Filed December 19, 2008 File No. 001-32898

Dear Mr. Shen:

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

Sincerely,

Brian Cascio Accounting Branch Chief