



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 16, 2009

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

**Re: China BAK Battery, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2008
Filed December 12, 2008
Amendment No. 1 to Form 10-K for the Fiscal Year Ended
September 30, 2008
Form 10-Q for the Quarterly Period Ended December 31, 2008
File No. 001-32898**

Dear Mr. Shen:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant