



DIVISION OF  
CORPORATION FINANCE

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

December 2, 2013

Via E-Mail

Xiangqian Li  
Chief Executive 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, 2012  
Filed December 31, 2012  
File No. 001-32898**

Dear Mr. Li:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant

Copy: Qixiang Sun, Esq.