



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2023

Thierry Jiewei Li  
Chief Financial Officer  
CBAK Energy Technology, Inc.  
CBAK Industrial Park, Meigui Street, Huayuankou  
Economic Zone, Dalian City  
Liaoning Province, China 116450

**Re: CBAK Energy Technology, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-32898**

Dear Thierry Jiewei Li:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program