

ADVANCED BATTERY TECHNOLOGIES, INC.

Form 8-K

January 12, 2010

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

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FORM 8-K

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CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

COMMISSION FILE NO.: 1-33726

Date of Report: January 8, 2010

ADVANCED BATTERY TECHNOLOGIES, INC.  
(Exact name of registrant as specified in its charter)

Delaware  
(State of other jurisdiction of  
incorporation or organization)

22-2497491  
(IRS Employer  
Identification No.)

15 West 39th Street, Suite 14A, New York, New York  
(Address of principal executive offices)

10018  
(Zip Code)

212-391-2752  
(Registrant's telephone number including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



ITEM 4.01 Changes in Registrant's Certifying Accountant

On January 8, 2010, Advanced Battery Technologies, Inc. (the "Company") was notified that the audit practice of Bagell, Josephs, Levine & Company, LLP, the Company's independent registered public accounting firm ("BJL"), was combined with Friedman LLP ("Friedman") effective as of January 1, 2010. On January 8, 2010, BJL resigned as the independent registered public accounting firm of the Company and, with the approval of the Audit Committee of the Company's Board of Directors, Friedman was engaged as the Company's independent registered public accounting firm.

During the two years ended December 31, 2008 and 2007 and from December 31, 2008 through the engagement of Friedman as the Company's independent registered public accounting firm, neither the Company nor anyone on its behalf consulted Friedman with respect to any accounting or auditing issues involving the Company. In particular, there was no discussion with the Company regarding the application of accounting principles to a specified transaction, the type of audit opinion that might be rendered on the financial statements, or any matter that was either the subject of a disagreement, as described in Item 304 of Regulation S-K ("Regulation S-K") promulgated by the Securities and Exchange Commission (the "SEC"), with BJL, or a "reportable event" as described in Item 304(a)(1)(v) of Regulation S-K.

BJL performed audits of the Company's consolidated financial statements for the year ended December 31, 2008. BJL's report did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the two years ended December 31, 2009, and from December 31, 2009 through the January 8, 2010, there were no (i) disagreements between the Company and BJL on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to its satisfaction, would have caused BJL to make reference to the subject matter of such disagreements in connection with its report, or (ii) "reportable events," as described in Item 304(a)(1)(v) of Regulation S-K.

The Company furnished BJL with a copy of this report prior to filing with the SEC and requested that BJL furnish it with a letter addressed to the SEC stating whether or not it agreed with the statements made by the Company in this report insofar as they relate to BJL's audit services and engagement as the Company's independent registered public accounting firm. BJL has furnished a letter addressed to the SEC dated January 12, 2010, a copy of which is attached hereto as Exhibit 16.

Item 9.01 Financial Statements and Exhibits

Exhibits

16. Letter from Bagell, Josephs, Levine & Company, LLC dated January 12, 2010.
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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: January 12, 2010

ADVANCED BATTERY TECHNOLOGIES, INC.

By:/s/ Fu Zhiguo

Fu Zhiguo, Chief Executive Officer

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