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ADVANCED BATTERY TECHNOLOGIES, INC.

Form 8-K

September 30, 2004

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

FORM 8-K

Current Report
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 27, 2004

ADVANCED BATTERY TECHNOLOGIES, INC.

(Exact Name of Registrant as Specified in its Charter)

| | | |
|--------------------------|-----------------------------|--------------------------------------|
| Delaware | 0-13337 | 22-2497491 |
| (State of Incorporation) | (Commission File Number) | (IRS Employer Identification No.) |

100 Wall Street, 15th Floor, New York, NY 10005

(Address of principal executive offices)

(212) 232-1021 x. 221

Registrant's Telephone Number

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 communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425).
- 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 Change in Registrant's Certifying Accountant

On September 27, 2004 Rosenberg Rich Baker Berman & Company, P.A. ("RRBB") resigned from its position as Advanced Battery's principal

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independent accountant.

RRBB has not rendered any audit opinion to date on Advanced Battery's financial statements. RRBB did render an audit opinion with respect to the financial statements of Heilongjiang ZhongQiang Power-Tech Co., Ltd. ("ZQPT") as of December 31, 2003 and 2002 and the related statements of operations, changes in stockholders' equity and cash flows for the year ended December 31, 2003, the period from August 20, 2002 (date of inception) to December 31, 2002, and the period from August 20, 2002 (date of inception) to December 31, 2003. Cashtech Investment Limited is a wholly-owned subsidiary of Advanced Battery. Cashtech Investment Limited owns 70% of the outstanding capital stock of ZQPT.

The audit report of RRBB on ZQPT's financial statements did not contain any adverse opinion or disclaimer of opinion, nor any modification or qualification. RRBB did not, during the applicable periods, advise Advanced Battery or ZQPT of any of the enumerated items described in Item 304(a)(1)(iv)(B) of Regulation S-B.

Advanced Battery and RRBB have not had any disagreement on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to RRBB's satisfaction, would have caused RRBB to make reference to the subject matter of the disagreement in connection with its reports.

On September 28, 2004, Advanced Battery retained the firm of PKF Hong Kong SAR to audit Advanced Battery's financial statements for the year ended December 31, 2004. At no time during the past two fiscal years or any subsequent period did Advanced Battery consult with PKF regarding either the application of accounting principles to a specified transaction or the type of audit opinion which might be rendered on Advanced Battery's financial statements or any matter of the sort described above with reference to RRBB.

EXHIBITS

16. Letter from Rosenberg Rich Baker Berman & Company, P.A.

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.

ADVANCED BATTERY TECHNOLOGIES, INC.

Dated: September 29, 2004

By: /s/ Zhiguo Fu

Zhiguo Fu
Chief Executive Officer