



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 28, 2010

Mr. Zhassulan Bitenov  
Chief Financial Officer  
Bekem Metals, Inc.  
170 Tchaikovsky Street, 4<sup>th</sup> Floor  
Almaty, Kazakhstan 050000

**Re: Bekem Metals, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed April 15, 2009  
Response Letter Dated January 12, 2010  
File No. 0-50218**

Dear Mr. Bitenov:

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

Sincerely,

Mark C. Shannon  
Branch Chief