

Mail Stop 3561

May 6, 2008

Mr. Richard Ivanovick  
Chief Financial Officer  
Scrap China Corporation  
175 East 400 South Suite 900  
Salt Lake City, UT 84111

**RE: Scrap China Corporation**  
**Form 10-KSB for the Fiscal Year Ended June 30, 2007**  
**Filed August 29, 2007**  
**Form 10-KSB/A for the Fiscal Year Ended June 30, 2007**  
**Filed April 18, 2008**  
**File No. 0-51503**

Dear Mr. Ivanovick:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief