



DIVISION OF
CORPORATION FINANCE

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

March 1, 2011

Mr. Paul Roszel
Chief Executive Officer
Scrap China Corporation
4804 Skycrest Park Cove
Salt Lake City, UT 84108

Re: Scrap China Corporation
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed September 3, 2010
Forms 10-K/A for the Fiscal Year Ended June 30, 2010
Filed February 23, 2011 and March 1, 2011
File No. 0-51503

Dear Mr. Roszel:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief