



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 23, 2011

Via U.S. Mail

Mr. Kexuan Yao, Chief Executive Officer
China Armco Metals, Inc.
One Waters Park Drive, Suite 98
San Mateo, California 94403

Re: China Armco Metals, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 31, 2010
Form 10-Q for the quarter ended March 31, 2010
Filed May 17, 2010
Form 10-Q for the quarter ended June 30, 2010
Filed August 16, 2010
Form 10-Q for the quarter ended September 30, 2010
Filed November 15, 2010
File No. 001-34631

Dear Mr. Yao:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Linda Cvrkel
Branch Chief