



DIVISION OF
CORPORATION FINANCE

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

September 11, 2014

Via E-Mail

Mr. Fengtao Wen
Chief Financial Officer
Armco Metals Holdings, Inc
One Waters Park Drive
Suite 98
San Mateo, CA 94403

**Re: Armco Metals Holdings, Inc.
Form 10-K for the Year Ended December 31, 2013
Filed April 4, 2014
File No. 001-34631**

Dear Mr. Wen:

We have completed our review of your filing. 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,

/s/ Linda Cvrkel

Linda Cvrkel
Branch Chief