



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 25, 2005

Ms. Sandra Kahn  
Chief Financial Officer  
Empire Resources, Inc.  
One Parker Plaza  
Fort Lee, New Jersey 07024

**Re: Empire Resources, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2004  
Filed March 31, 2005  
Form 10-Q for Fiscal Quarter Ended March 31, 2005  
Filed May 16, 2005  
Letter dated July 8, 2005  
File No. 1-12127**

Dear Ms. Kahn:

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

Sincerely,

Barry Stem  
Senior Assistant Chief  
Accountant