

August 30, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (520) 575-6659

Ms. Edith Kam Ying Ho
Chief Financial Officer
Asia Payment Systems, Inc.
800 5th Avenue, Suite 4100
Seattle, WA 98104

Re: **Asia Payment Systems, Inc.**
Form 10-KSB for the year ended December 31, 2005
Filed March 31, 2006
File No. 0-30013

Dear Ms. Ho:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Accounting Branch Chief