

January 26, 2006

Mail Stop 4561

Mr. Steve S. Sinohui  
President  
SIN Holdings, Inc.  
3225 S. Garrison  
Unit 21  
Lakewood, Colorado 80227

Re: SIN Holdings, Inc.  
Form 10-KSB for Fiscal Year ended December 31, 2004  
File No. 000-49752

Dear Mr. Sinohui:

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

Sincerely,

Kristi Beshears  
Staff Accountant

