



DIVISION OF
CORPORATION FINANCE

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

June 17, 2010

Mr. Steve S. Sinohui
Chief Executive Officer
SIN Holdings, Inc.
2789 S. Lamar Street
Denver, CO 80227

Re: SIN Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 000-49752

Dear Mr. Sinohui:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon
Branch Chief