

Mail Stop 3561

January 23, 2009

By U.S. Mail

Mr. Guo Fan
President, Chief Executive and Financial Officer
1053 North Barnstead Road
Center Barnstead, NH 03225

**RE: Pay88, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
File No. 0-51793**

Dear Mr. Fan:

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

Sincerely,

Andrew Mew
Accounting Branch Chief