



DIVISION OF
CORPORATION FINANCE

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

June 9, 2011

Via U.S. Mail and Facsimile

Matthew Mecke
Chief Executive Officer and President
Sino Payments, Inc.
Unit T25, GF Bangkok Bank Building
18 Bonham Strand West
Sheung Wan, Hong Kong

Re: Sino Payments, Inc.
Form 10-K for fiscal year ended August 31, 2010
Filed January 12, 2011
Form 10-Q for period ended November 30, 2010
Filed January 19, 2011
File No. 0-53537

Dear Mr. Mecke:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Robert Telewicz
Senior Staff Accountant