



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2012

Via E-mail

Matthew Mecke

Chief Executive Officer, President, Chief Financial Officer and Director

Sino Payments, Inc.

Unit T25, GF Bangkok Bank Building

18 Bonham Strand West

Sheung Wan, Hong Kong

**Re: Sino Payments, Inc.  
Information Statement on Schedule 14A  
Filed August 31, 2012  
File No. 000-53537**

Dear Mr. Mecke:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Folake Ayoola

Folake Ayoola  
Attorney Advisor

cc: Angela Fontanini  
Carrillo Huettel, LLP  
3033 Fifth Avenue, Suite 400  
San Diego, CA 92103