



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

December 22, 2015

Kenneth Tan  
Chief Executive Officer  
7/F., Darton Tower  
142 Wai Yip Street, Kwun Tong  
Kowloon, Hong Kong

**Re: Sino Payments, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed November 5, 2015**  
**File No. 000-53537**

Dear Mr. Tan:

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/ Terry French for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications