



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

October 21, 2016

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

**Re: Sino Payments, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed September 14, 2016**  
**File No. 000-53537**

Dear Mr. Tan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications