



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

DIVISION OF  
CORPORATION FINANCE

September 11, 2013

Via E-mail

Alex Haditaghi  
Principal Executive Officer  
MoPals.com, Inc.  
294 Richmond Street East  
Suite 200  
Toronto, Canada M5A 1P5

**Re: MoPals.com, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2012  
Filed April 16, 2013  
File No. 333-105778**

Dear Mr. Haditaghi:

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/ John P. Nolan

John P. Nolan  
Senior Assistant Chief Accountant