

November 22, 2010

Lin Shuipan, Chairman
Exceed Company Ltd.
Suite 8, 20/F, One International Finance Centre
1 Harbour View Street
Central Hong Kong

**RE: Exceed Company Ltd.
Form 20-F Annual Report FYE December 31, 2009
Filed April 7, 2010 and amended August 23, 2010
and October 13, 2010
File No. 1-33799**

Dear Mr. Shuipan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds,
Assistant Director