

Mail Stop 3561

February 5, 2010

Timothy Neher  
Principal Executive Officer and Principal Financial Officer  
Accelerated Acquisitions III, Inc.  
122 Ocean Park Boulevard  
Suite 307  
Santa Monica, CA 90405

**Re: Form 10-K for Fiscal Year Ended December 31, 2008 filed March 26, 2009 and Form 10-Q/A for Fiscal Quarter Ended September 30, 2009 filed December 18, 2009 for the following companies:**

**Accelerated Acquisitions III, Inc., File No. 000-53393**  
**Accelerated Acquisitions IV, Inc., File No. 000-53392**  
**Accelerated Acquisitions V, Inc., File No. 000-53394**

Dear Mr. Neher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services