



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2011

Jaime Brodeth  
President  
XcelMobility Inc.  
2377 Gold Meadow Way, Suite 100  
Gold River, CA 95670

**Re: XcelMobility Inc.  
Preliminary Revised Proxy Statement on Schedule 14A  
Filed April 8, 2011  
File No. 333-160069**

Dear Mr. Brodeth:

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

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel