



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

DIVISION OF  
CORPORATION FINANCE

March 1, 2011

Via U.S. Mail

Timothy J. Neher  
President, Secretary, and Treasurer  
Accelerated Acquisitions XIII, Inc.  
c/o Accelerated Venture Partners  
1840 Gateway Drive, Suite 200  
Foster City, CA 94404

**RE: Accelerated Acquisitions XIII, Inc.  
Registration Statement on Form 10  
Filed July 30, 2010, as amended  
File No. 000-54058**

Dear Mr. Neher:

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

Sincerely,

Larry Spigel  
Assistant Director