



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 XIV, Inc.
c/o Accelerated Venture Partners
1840 Gateway Drive, Suite 200
Foster City, CA 94404

**RE: Accelerated Acquisitions XIV, Inc.
Registration Statement on Form 10
Filed July 30, 2010, as amended
File No. 000-54060**

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