



DIVISION OF
CORPORATION FINANCE

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

June 27, 2013

Via Email

Carl Yeung
Chief Financial Officer
Sky-mobi Limited
c/o CT Corporation Systems
Attn: Communications Department
111 Eighth Avenue, 13th Floor
New York, NY 10011

Re: Sky-mobi Limited
Form 20-F for the Fiscal Year Ended March 31, 2012
Filed June 29, 2012
File No. 001-34988

Dear Mr. Yeung:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Branch Chief – Legal