



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

April 20, 2017

Roland Wu  
Chief Financial Officer  
NQ Mobile Inc.  
No. 4 Building, 11 Heping Li East Street  
Dongcheng District, Beijing 100013  
The People's Republic of China

**Re: NQ Mobile Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2015**  
**Filed April 6, 2016**  
**File No. 001-35145**

Dear Mr. Wu:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services

cc: Z. Julie Gao, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
Mail Stop 4561