



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2012

Via E-Mail

Timothy J. Neher  
President  
Accelerated Acquisition XV, Inc.  
c/o Accelerated Venture Partners  
1840 Gateway Drive, Suite 200  
Foster City, CA 94404

**Re: Accelerated Acquisition XV, Inc.  
Amendment No. 2 to Form 10  
Filed January 6, 2012  
File No. 000-54547**

Dear Mr. Neher:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 1. Business, page 3

1. Your response to prior comment 1 does not appear to address the issue raised in the comment. Please revise your disclosure in your registration statement to disclose the substance of the first and last sentences of the last paragraph of your response to comment 6 in your letter to us dated December 9, 2011.

Potential Target Companies, page 5

2. Please reconcile (1) your response to prior comment 2 and your related disclosure regarding securities transactions with (2) the absence of reports filed pursuant to Section 16 of the Exchange Act.

Form of Acquisition, page 6

3. If the four-day period mentioned in the penultimate sentence on page 6 refers to the number of days after a transaction, please say so clearly.

Conflicts of Interest, page 26

4. From your response to prior comment 9, it remains unclear why you do not believe that Accelerated Venture Partners LLC's obligations to the private companies present a conflict of interest when selecting target opportunities to present to the registrant. For example, if Accelerated Venture Partners LLC identifies a target that would complement the business plan of one of the private companies, would Accelerated Venture Partners LLC present the opportunity to the registrant? Would Accelerated Venture Partners LLC have a duty to first present the target to the relevant private company? If so, please disclose the nature of the opportunities that Accelerated Venture Partners LLC has an obligation to present to the private companies before those opportunities are presented to the registrant.
5. From your disclosure regarding "demand" and "perceived interest" in response to prior comment 10, it is unclear whether you currently have a transaction identified. If so, it is unclear why you believe you are not required to disclose information regarding that transaction. Please advise.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

Timothy J. Neher  
Accelerated Acquisition XV, Inc.  
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You may contact Praveen Kartholy at (202) 551-3778 or Brian Cascio at (202) 551-3676 if you have questions regarding comments on the financial statements and related matters. Please contact Allicia Lam at (202) 551-3316 or me at (202) 551-3617 with any other questions.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief