



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2015

Via Email

Timothy Neher  
President and Director, Chief Executive Officer  
Accelerated Acquisitions XIX, Inc.  
951 Mariners Island Boulevard, Suite 300  
San Mateo, California 94404

**Re: Accelerated Acquisitions XIX, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2014**  
**Filed July 1, 2014**  
**File No. 000-54611**

Dear Mr. Neher:

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/ Brian Cascio

Brian Cascio  
Accounting Branch Chief