



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

DIVISION OF  
CORPORATION FINANCE

September 12, 2012

Via U.S. Mail  
Michael Spiegel  
Chief Executive Officer and President  
Vumee Inc.  
50 East Sample, Suite 301  
Pompano Beach, Florida 33064

**Re: Vumee Inc.**  
**Form 8-K**  
**Filed May 25, 2012**  
**Response dated June 7, 2012**  
**File No. 000-53910**

Dear Mr. Spiegel:

We note your response to our comment to include the pro forma financial information required by Item 9.01(b)(1) of Form 8-K. We continue to believe that such pro forma financial information is required to be included in the Form 8-K. Please amend the Form 8-K to provide such pro forma financial information. Please contact Charles Lee at (202) 551-3427 or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director