



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2014

Via E-mail

John O'Shea  
President and Director  
Indo Global Exchange(s) Pte. Ltd.  
Menara Standard Chartered  
Jl. Prof. Dr. Satrio 30<sup>th</sup> Floor  
Jakarta Indonesia KAV146  
Surabaya - Indonesia

**Re: Indo Global Exchange(s) Pte. Ltd.  
Item 4.01 Form 8-K  
Filed August 1, 2014  
File No. 000-53438**

Dear Mr. O'Shea:

We issued comments on the above captioned filing on August 4, 2014. On October 6, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Suying Li at (202) 551-3335 or me at (202) 551-3769 if you have any questions.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Branch Chief  
Office of Beverages, Apparel and  
Mining