



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

Mail Stop 4561

February 25, 2010

Hong Mei Ma  
President  
Vibe Ventures Inc.  
Room 1707, 17<sup>th</sup> Floor, CTS Center  
219 Zhong Shan Wu Road  
Guangzhou, PR China

**Re: Vibe Ventures Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed on February 3, 2010  
File No. 333-164081**

Dear Mr. Ma:

This is to advise you that a preliminary review of the above registration statement indicates that it fails in material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. For this reason, we will not perform a detailed examination of the registration statement, and we will not issue any comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies. In this regard, we note that the consent for your Independent Auditor fails to comply with Regulation S-X because it references a report dated December 8, 2009, but the audit report is actually dated December 18, 2009.

You are advised that we will not recommend acceleration of the effective date of the registration statement as filed and that, should the registration statement become effective in its present form, we would be required to consider what recommendation, if any, we should make to the Commission.

Please submit a substantive amendment to correct the deficiency or a request for withdrawal of the filing.

You may contact Michael F. Johnson, Staff Attorney, at (202) 551-3477 if you have questions. If you need further assistance you may call the undersigned at (202) 551-3735.

Sincerely,

Barbara C. Jacobs  
Assistant Director