



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2012

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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. 8 to Registration Statement on Form S-1  
Filed April 4, 2011  
File No. 333-164081**

Dear Mr. Ma:

It has been more than nine months since you last amended this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

You may contact Stephani Bouvet, Staff Attorney, at (202) 551-3545 or me, at (202) 551-3462 with any questions.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief—Legal