



DIVISION OF
CORPORATION FINANCE

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

March 27, 2013

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Hong Mei Ma
Principal Executive Officer
Room 1707-A, 17th Floor, CTS Center
219 Zhong Shan Wu Road
Guangzhou, PR China
510030

**Re: Vibe Ventures Inc.
Registration Statement on Form S-1/A
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It has been more than nine months since you last amended this registration statement and it is now out of date.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 requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

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.

Vibe Ventures, Inc.
March 27, 2013
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You may contact me at (202) 551-3462 or Barbara C. Jacobs, Assistant Director, at (202) 551-3735 with any questions.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Branch Chief-Legal