



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2013

Via E-mail

Peter Anthony Chiodo  
Chief Executive Officer and President  
Soul and Vibe Interactive Inc.  
1660 South Hwy 100  
Suite 500  
St. Louis Park, MN 55146

**Re: Soul and Vibe Interactive Inc.  
Current Report on Form 8-K  
Filed February 7, 2013  
File No. 333-173056**

Dear Mr. Chiodo:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler  
Assistant Director

cc: Richard A. Friedman, Esq.  
Sichenzia Ross Friedman Ference LLP  
60 Broadway, 32<sup>nd</sup> Floor  
New York, New York 10006