



DIVISION OF  
CORPORATION FINANCE

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

May 3, 2013

Via U.S. Mail  
Martin Mobarak  
Chief Executive Officer  
APEX 2 Inc.  
90 SW 3<sup>rd</sup> Street, Penthouse 4  
Miami, FL 33130

**Re: APEX 2 Inc.  
Form 8-K  
Filed March 22, 2013  
File No. 0-54430**

Dear Mr. Mobarak:

We issued comments to you on the above captioned filing on March 26, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 17, 2013 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 17, 2013, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Yolanda Guobadia at (202) 551-3562 if you have questions. In her absence you may contact me at (202) 551-3344.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief