



DIVISION OF
CORPORATION FINANCE

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

May 13, 2014

Via U.S. Mail

Su Chen

President and Chief Executive Officer

Mirage Capital Corporation

2850 W. Horizon Ridge Parkway, Suite 200

Henderson, Nevada 89052

**Re: Mirage Capital Corporation
Form 10-K for Fiscal Year Ended June 30, 2013
Filed October 15, 2013
File No. 333-176169**

Dear Mr. Chen:

We issued comments on the above captioned filing on March 24, 2014. On April 28, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Ta Tanisha Meadows, Staff Accountant, at (202) 551-3322, Donna Di Silvio, Staff Accountant, at (202) 551-3202, or me at (202) 551-3344 if you have any questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief