



DIVISION OF  
CORPORATION FINANCE

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

May 30, 2012

Via U.S. Mail  
Michael Spiegel  
Chief Executive Officer and President  
Vumee Inc.  
50 East Sample, Suite 301  
Pompano Beach, Florida 33064

**Re: Vumee Inc.**  
**Form 8-K**  
**Filed May 25, 2012**  
**File No. 000-53910**

Dear Mr. Spiegel:

Our preliminary review of your current report indicates that it fails in the following respects to comply with the requirements of Form 8-K.

- Missing pro forma financial information required by Item 9.01(b)(1) of Form 8-K

We will not perform a detailed examination of your current report, and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies. We suggest that you consider filing a substantive amendment correcting the deficiencies. Please contact Charles Lee at (202) 551-3427 or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director