

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

September 12, 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

Response dated June 7, 2012

File No. 000-53910

Dear Mr. Spiegel:

We note your response to our comment to include the pro forma financial information required by Item 9.01(b)(1) of Form 8-K. We continue to believe that such pro forma financial information is required to be included in the Form 8-K. Please amend the Form 8-K to provide such pro forma financial information. 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