



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

October 19, 2007

Nicolas Berggruen  
President and Chief Executive Officer  
Freedom Acquisition Holdings, Inc.  
1114 Avenue of the Americas, 41st Floor  
New York, NY 10036

**Re: Freedom Acquisition Holdings, Inc.  
Proxy Statement on Schedule 14A  
Filed on October 11, 2007  
File No. 1-33217**

Dear Mr. Berggruen:

We have completed our review of your Schedule 14A and have no further comments at this time.

Sincerely,

Jennifer Hardy  
Branch Chief

cc: Brian Gavsie, Esq.  
Greenberg Traurig, LLP  
401 East Las Olas Boulevard, Suite 2000  
Fort Lauderdale, FL 33301