

Mail Stop 3561

May 5, 2009

Warren Lichtenstein  
Chief Executive Officer  
SP Acquisition Holdings, Inc.  
590 Madison Avenue, 32nd Floor  
New York, NY 10022

**Re: SP Acquisition Holdings, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
Filed March 10, 2009  
File No. 001-33711**

Dear Mr. Lichtenstein:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services