



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 3, 2008

Via U.S. Mail

Mr. R. Scott Murray
Chief Executive Officer
Global BPO Services Corporation
125 High Street, 30th Floor
Boston, MA 02110

**Re: Global BPO Services Corporation
Preliminary Proxy Materials on Form PreM14A
File No. 1-33739**

Dear Mr. Murray:

We have completed our review of your Form PreM14A and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

Cc: Mark Borden, Esq.
By facsimile, 617-526-5000