

Mail Stop 4561

January 31, 2008

Michael E. Martin
Chief Executive Officer
BPW Acquisition Corp.
750 Washington Blvd.
Stamford, CT 06901

**Re: BPW Acquisition Corp.
Amendment No. 2 to Registration Statement on Form S-1
Filed January 23, 2008
File No. 333-147439**

Dear Mr. Martin:

We have reviewed your amended registration statement and have the following comment.

Form S-1/A

General

1. We have referred your filing to the Division of Trading & Markets so that it may evaluate your response to our letter dated January 16, 2008. We will advise you of any additional comments or concerns that result from their review.

* * * *

You may contact Matt Crispino at (202) 551-3456 or Jay Ingram at (202) 551-3397 if you have questions. If you require further assistance, please contact me at (202) 551-3735.

Sincerely,

Barbara C. Jacobs
Assistant Director

Michael E. Martin
BPW Acquisition Corp.
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cc: Via Facsimile (212) 872-1002
Mark Zvonkovic
Akin Gump Strauss Hauer & Feld LLP
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