



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 22, 2009

Mr. Scott L. Bok  
Chairman and Chief Executive Officer  
GHL Acquisition Corp.  
300 Park Avenue  
23<sup>rd</sup> Floor  
New York, New York 10022

**Re: GHL Acquisition Corp.  
Annual Report on Form 10-K for Fiscal Year Ended December 31, 2008,  
filed March 27, 2009  
Quarterly Report on Form 10-Q for the Quarterly Period Ended March 31,  
2009, filed May 14, 2009  
File No. 001-33963**

Dear Mr. Bok:

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

Sincerely,

Larry Spigel  
Assistant Director