



DIVISION OF
CORPORATION FINANCE

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

CORRECTED

July 15, 2014

Via E-Mail

Mr. John Goodhew
Chief Executive Officer
Bespoke Tricycles, Inc.
145-147 St. John Street
London, United Kingdom EC1V 4PW

Re: Bespoke Tricycles, Inc.
Form 10-Q for the quarter ended April 30, 2014
Filed June 23, 2014
File No. 000-55008

Dear Mr. Goodhew:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk for

Linda Cvrkel
Branch Chief