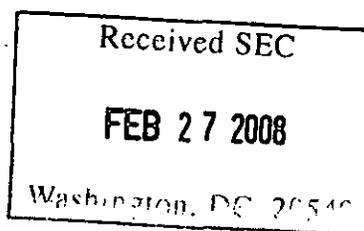




**AMERICAN  
STOCK EXCHANGE**  
Equities Options ETFs

February 27, 2008

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549



American Stock Exchange  
86 Trinity Place  
New York, NY 10006-1872



CERTAMX  
001-33979

Dear Ms. Peters:

This is to certify that on February 26, 2008 the American Stock Exchange LLC (the "Exchange") received from BPW Acquisition Corp. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units, each consisting of one share of Common Stock and one Warrant  
Common Stock included in Units, par value \$0.0001 per share  
Warrants included in Units, exercisable for Common Stock

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer  
Managing Director  
Listing Qualifications Department

cc: Herbert Scholl

**PROCESSED**

**FEB 28 2008**

**THOMSON  
FINANCIAL**

**END**