

Committed Capital Acquisition Corporation  
c/o Broadband Capital Management LLC  
712 Fifth Avenue, 22<sup>nd</sup> Floor  
New York, NY 10019

September 22, 2011

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Mail Stop 3561  
Washington, D.C. 20549

Attention: John Reynolds, Esq.

**RE: Committed Capital Acquisition Corporation  
Registration Statement on Form S-1 (Registration No. 333-174599)  
Withdrawal of Acceleration Request**

Ladies and Gentlemen:

Committed Capital Acquisition Corporation, a Delaware corporation (the "Company"), hereby formally requests that the Company's previous acceleration request dated September 20, 2011 be withdrawn. Please call Jeffrey P. Schultz (212-692-6732) or Bryan Yoon (212-692-6847) of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, with any comments or questions regarding this matter.

Very truly yours,

Committed Capital Acquisition Corporation

By: /s/ Michael Rapp

Name: Michael Rapp  
Title: President and Chairman

cc: Securities and Exchange Commission  
Jay Williamson, Esq.  
Raj Rajan  
Brian Bhandari

Committed Capital Acquisition Corporation  
Michael Rapp  
Philip Wagenheim

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.  
Jeffrey P. Schultz, Esq.  
Bryan Yoon, Esq.

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**Broadband Capital Management LLC**

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Division of Corporation  
450 Fifth Street, N.W.  
Mail Stop 3561  
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**RE: Committed Capital Acquisition Corporation  
Form S-1 (the "Registration Statement") File Number  
333-174599**

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Dear Mr. Reynolds:

On September 20, 2011, Broadband Capital Management LLC, as representative of the underwriters, requested acceleration of the effective date of the above-referenced Registration Statement so that it would become effective at 4:00 p.m. (New York time) on September 22, 2011, or as soon thereafter as practicable. We hereby withdraw our request until further notice.

Sincerely,

By: /s/ Philip Wagenheim

Name: Philip Wagenheim

Title: Vice-Chairman

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