

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**October 30, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**BOS Better Online Solutions Ltd.**

**File No. 001-14184 - CF#23834**

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BOS Better Online Solutions Ltd. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on July 1, 2009, as amended on October 22, 2009.

Based on representations by BOS Better Online Solutions Ltd. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 4.15                      through December 31, 2012

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Maryse Mills-Apenteng  
Special Counsel