

Room 4561

August 6, 2007

Mr. Ido Schechter  
Chief Executive Officer  
Top Image Systems Ltd.  
2 Habarzel Street  
Tel Aviv, 69710  
Israel

**Re: Top Image Systems Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2006  
Filed April 2, 2007  
Form 6-K Filed February 15, 2007  
File No. 001-14552**

Dear Mr. Schechter:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst  
Accounting Branch Chief