



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2010

Ido Schechter, Chief Executive Officer  
Top Image Systems Ltd.  
2 Ben Gurion St.  
Ramat Gan  
Israel 52573

**Re: Top Image Systems Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**File No. 001-14552**

Dear Mr. Schechter:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief