

Mail Stop 3561

November 25, 2009

Jacob Ronnel, Chief Executive Officer  
Hotel Outsource Management International, Inc.  
80 Wall Street, Suite 815  
New York, New York 10005

**Re: Hotel Outsource Management International, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed November 6, 2009  
File No. 000-50306**

Dear Mr. Ronnel:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director