



DIVISION OF
CORPORATION FINANCE

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

October 12, 2010

Daniel Cohen
President
Hotel Outsource Management International, Inc.
80 Wall Street, Suite 815
New York, New York 10005

Re: Hotel Outsource Management International, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 30, 2010
Forms 10-Q for the Periods Ended March 31, 2010 and June 30, 2010
Filed May 14, 2010 and August 13, 2010
File No. 000-50306

Dear Mr. Cohen:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Andrea I. Weinstein, Esq.
Schonfeld & Weinstein, LLP
Via facsimile to (212) 480-0717