



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

Mail Stop 3030

October 9, 2009

Via U.S. Mail

Mr. Eldad Yehiely
Chief Financial Officer
TopSpin Medical, Inc.
36 Rothschild Blvd.
Tel Aviv, Israel

Re: TopSpin Medical, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 30, 2009
File No. 333-144472

Dear Mr. Yehiely:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief