



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2012

Via E-mail

Uri Ben-Or, Chief Financial Officer  
Topspin Medical, Inc.  
16 Hatidhar St.  
P.O.Box 4131  
Raanana, Israel 43652

**Re: Topspin Medical, Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2011**  
**Filed March 30, 2012**  
**File No. 333-144472**

Dear Mr. Ben-Or:

We issued comments on the above captioned filing on May 8, 2012. On July 11, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Gary Newberry at 202-551-3761 or Kevin Vaughn at 202-551-3643 if you have any questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc (by e-mail): Ben Strauss, Esq.  
Pepper Hamilton LLP