

Mail Stop 3561

December 12, 2008

Evangelos J. Pistiolis  
Chief Executive Officer  
Top Ships, Inc.  
1 Vas. Sofias and Meg.  
Alexandrou Street  
151 24 Maroussi  
Athens, Greece

**Re: Top Ships, Inc.**  
**File No. 000-50859**  
**Form 20-F: For the fiscal year ended December 31, 2007**  
**Form 6-K furnished on June 20, 2008**

Dear Mr. Pistiolis:

We have completed our review of your Form 20-F and related filing and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief