



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2022

Evangelos Pistiolis  
Chief Executive Officer  
Top Ships Inc.  
1 Vasilisis Sofias & Megalou Alexandro St  
15124 Maroussi, Greece

**Re: Top Ships Inc.**  
**Registration Statement on Form F-3**  
**Filed August 31, 2022**  
**File No. 333-267170**

Dear Mr. Pistiolis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Loan Lauren Nguyen, Legal Branch Chief, at (202) 551-3642 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Will Vogel, Esq.