

TOP SHIPS INC.  
Form RW  
April 28, 2015  
FORM RW

TOP SHIPS INC.  
1 VAS. SOFIAS & MEG.  
ALEXANDROU STREET  
151 24, MAROUSSI  
ATHENS, GREECE

April 28, 2015

VIA EDGAR  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Top Ships Inc. (the "Company")  
Rule 477 Application for Withdrawal  
Registration Statement on Form F-3 (File No. 333- 197101)

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Act"), the Company hereby requests that the Securities and Exchange Commission (the "Commission") consent to the withdrawal of the Registration Statement on Form F-3 (File No. 333-197101) initially filed with the Commission on June 27, 2014, together with all exhibits thereto (the "Registration Statement"). The Company determined not to pursue the contemplated public offering at this time, and none of the Company's securities were sold pursuant to the Registration Statement.

The Company also respectfully requests that, in accordance with Rule 457(p) of the Act, all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

If you have any questions regarding this request for withdrawal, please contact Gary J. Wolfe of Seward & Kissel LLP, counsel to the Company, at (212) 574-1223.

Sincerely,

TOP SHIPS INC.

By : /s/ Alexandros Tsirikos  
Name: Alexandros Tsirikos  
Title: Chief Financial Officer