

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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 0407

May 12, 2005

Via U.S. Mail and Fax (949) 425-7800  
Monty Houdeshell  
Chief Financial Officer  
RemedyTemp, Inc.  
101 Enterprise  
Aliso Viejo, CA 92656

RE: RemedyTemp, Inc.  
Form 10-K for the fiscal year ended October 3, 2004  
Filed December 7, 2004

Form 10-Q for the quarters ended January 2, 2005  
File No. 0-20831

Dear Mr. Houdeshell:

We have completed our review of your Form 10-K and related filings  
and do not, at this  
time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director