

September 22, 2009

Via International Mail and Facsimile (011-45-3917-9396)

Mikael Skov  
Chief Executive Officer  
TORM A/S  
Tuborg Havnevej 18  
DK-2900 Hellerup, Denmark

**Re: TORM A/S  
Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed June 25, 2009  
File No. 0-49650  
Response Letter Dated September 9, 2009**

Dear Mr. Skov:

We refer you to our comment letter dated August 25, 2009 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance