



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 22, 2009

Via Facsimile and U.S. Mail

Mr. Roland M. Andersen  
Chief Financial Officer  
TORM A/S  
Tuborg Havnevej 18  
DK-2900 Hellerup, Denmark

**Re:   Torm A/S**  
**Form 20-F for the year ended December 31, 2008**  
**File No. 0-49650**

Dear Mr. Andersen:

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

Sincerely,

David R. Humphrey  
Branch Chief