



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 30, 2017

Jacob Meldgaard
Executive Director and Chief Executive Officer
TORM plc
Birchin Court, 20 Birchin Lane
London, EC3V 9DU
United Kingdom

**Re: TORM plc
Registration Statement on Form 20-F
Filed November 15, 2017
File No. 001-38294**

Dear Mr. Meldgaard:

We have completed our review of your filing. 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.

Sincerely,

/s/ Donald E. Field for

Laura Nicholson
Special Counsel
Office of Transportation and Leisure