



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