



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2021

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

**Re: TORM plc**  
**Registration Statement on Form F-3**  
**Filed December 6, 2021**  
**File No. 333-261514**

Dear Mr. Meldgaard:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Arthur Tornabene-Zalas at 202-551-3162 or Kevin Dougherty at 202-551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Keith Billotti, Esq