



DIVISION OF
CORPORATION FINANCE

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

October 3, 2024

Kim Balle
Chief Financial Officer
TORM plc
Office 105, 20 St Dunstan's Hill
London, United Kingdom, EC3R 8HL

Re: TORM plc
Form 20-F for the fiscal year ended December 31, 2023
Filed March 7, 2024
File No. 001-38294

Dear Kim Balle:

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,

Division of Corporation Finance
Office of Energy & Transportation