



DIVISION OF
CORPORATION FINANCE

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

June 16, 2022

Jennifer Ruddick
Deputy General Counsel
TR Finance LLC
610 Opperman Drive
Eagan, Minnesota 55123

Re: TR Finance LLC
Registration Statement on Form F-3
Filed June 10, 2022
File No. 333-265541

Dear Ms. Ruddick:

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 Evan Ewing at 202-551-5920 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing