



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 17, 2009

Via U.S. Mail and Fax (856-356-4570)

Kevin Miller
Chief Financial Officer
RCM Technologies, Inc.
2500 McClellan Avenue Suite 350
Pennsauken, New Jersey 08109-6143

Re: RCM Technologies
Form 10-K for the Fiscal Year Ended December 29, 2007
Filed March 20, 2008
Form 10-Q for the quarterly period ended September 27, 2008
Filed November 13, 2008
File No. 1-10245

Dear Mr. Miller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director