



DIVISION OF
CORPORATION FINANCE

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

November 10, 2010

Mr. Leon Kopyt
Chairman, President and Chief Executive Officer
RCM Technologies, Inc.
2500 McClellan Avenue, Suite 350
Pennsauken, New Jersey 08109

Re: RCM Technologies, Inc.
Form 10-K for fiscal year ended January 2, 2010
Filed March 11, 2010
File No. 001-10245

Dear Mr. Kopyt:

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

Sincerely,

Larry Spigel
Assistant Director