

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 Spirgel Assistant Director