



DIVISION OF  
CORPORATION FINANCE

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

April 3, 2024

Bradley S. Vizi  
Executive Chairman and President  
RCM Technologies, Inc.  
2500 McClellan Avenue, Suite 350  
Pennsauken, NJ 08109-4613

**Re: RCM Technologies, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 29, 2024**  
**File No. 333-278376**

Dear Bradley S. Vizi:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Justin W. Chairman