



DIVISION OF
CORPORATION FINANCE

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

July 6, 2023

Steven Cooper
President and Chief Executive Officer
TrueBlue, Inc.
P.O. Box 2910
1015 A Street
Tacoma, WA 98402

Re: TrueBlue, Inc.
Form 10-K for the Fiscal Year Ended December 25, 2022
Filed February 15, 2023
File No. 001-14543

Dear Steven Cooper:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services