



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2011

Mr. A. Mark Zeffiro  
Chief Financial Officer  
TriMas Corporation  
39400 Woodward Avenue, Suite 130  
Bloomfield Hills, Michigan 48304

**RE: TriMas Corp**  
**Form 10-K for the Year Ended December 31, 2009**  
**Forms 10-Q for the Periods Ended March 31, 2010, June 30, 2010 and**  
**September 30, 2010**  
**Definitive Proxy filed on April 5, 2010**  
**File No. 1-10716**

Dear Mr. Zeffiro:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief