

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

DIVISION OF
CORPORATION FINANCE

Mail Stop 0407

April 7, 2005

Via U.S. Mail and Fax (949) 425-7800
Greg D. Palmer
President and Chief Executive Officer
RemedyTemp, Inc.
101 Enterprise
Aliso Viejo, CA 92656

RE: RemedyTemp, Inc.
Form 10-K for the fiscal year ended October 3, 2004
Filed December 7, 2004

Form 10-Q for the quarters ended January 2, 2005
File No. 0-20831

Dear Mr. Palmer:

We have reviewed the above referenced filings and have the following comments. We have limited our review to only your financial statements and related disclosures and will make no further review of your documents. As such, all persons who are responsible for the adequacy and accuracy of the disclosure are urged to be certain that they have included all information required pursuant to the Securities Exchange Act of 1934. Please address the following comments in future filings. If you disagree, we will consider your explanation as to why our comment is inapplicable or a future revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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Proposed Comments

Annual Report filed on form 10-K for the year ended October 3, 2004

Item 9A. Controls and Procedures, page 35

1. Your disclosure indicates that the certifying officers concluded that your disclosure controls and procedures were "effective to allow timely decisions regarding disclosures to be included in the Company's periodic filings with the Securities and Exchange Commission." This conclusion, however, goes to only one part of the definition of "disclosure controls and procedures." See Rule 13a-15(e) under the Securities Exchange Act of 1934. Please confirm in your response letter that the certifying officers concluded, as of the end relevant period, that (1) "disclosure controls and procedures means controls and other procedures of an issuer that are designed to ensure that information required to be disclosed by the issuer in the reports that it files or submits under the Act...is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms," and that (2) "disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Act is accumulated and communicated to the issuer's management including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure" pursuant to Rule 13a-15(e). In addition, in the future, you should reference the entire definition of disclosure controls and procedures or simply confirm that the certifying officers concluded, on the applicable dates, that the company's disclosure controls and procedures were effective.
2. We note your disclosure in the first paragraph that management recognized that, in designing and evaluation the company's disclosure controls and procedures, any controls and procedures can provide only "reasonable assurance" that the objectives of the controls system are met. Confirm in your response letter, if true, that your certifying officers concluded that your disclosure controls and procedures were effective in reaching that level of reasonable assurance. Also reflect our comment in your future filings. For further guidance, please refer to Section II.F.4 of Management's Reports on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports, SEC Release No. 33-8238, available on our website at <http://www.sec.gov/rules/final/33-8238.htm>.
3. We note your disclosure in this section that there have been no "significant changes" in your internal controls factors "that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting." The Item 308(c) of Regulation S-K requires you to disclose any change in your internal controls over financial

reporting identified in connection with your evaluation that occurred during your last fiscal quarter (your fourth fiscal quarter in the case of an annual report) that has materially

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affected, or is reasonably likely to materially affect, your internal control over financial reporting. Please confirm in your response letter that there were no changes for the relevant periods and revise your future filings accordingly.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

the company is responsible for the adequacy and accuracy of the disclosure in the filings;
staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and
the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested supplemental information. Please file your response letter on EDGAR. You may contact Paul Monsour, Staff Accountant, at (202) 942-1909 or Reggie Norris, Staff Attorney, at (202) 942-2875 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 942-1990 with any other questions.

Sincerely,

Larry Spigel
Assistant Director