



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 17, 2009

**Via U.S. Mail and Fax (856-356-4570)**

Kevin Miller  
Chief Financial Officer  
RCM Technologies, Inc.  
2500 McClellan Avenue Suite 350  
Pennsauken, New Jersey 08109-6143

**Re: RCM Technologies**  
**Form 10-K for the Fiscal Year Ended December 29, 2007**  
**Filed March 20, 2008**  
**Form 10-Q for the quarterly period ended September 27, 2008**  
**Filed November 13, 2008**  
**File No. 1-10245**

Dear Mr. Miller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director