

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

Mail Stop 3720

April 3, 2009

Mr. Richard B. Stern President and Chief Executive Officer TRM Corporation 12402 N.E. Marx Street Portland, Oregon 97230

Re: TRM Corporation

Form 10-K for the year ended December 31, 2007

Filed March 31, 2008 File No. 0-19657

Dear Stern:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director