

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

November 16, 2010

Mr. Derrek L. Gafford Chief Financial Officer TrueBlue, Inc. 1015 A Street Tacoma, WA 98402

Re: TrueBlue, Inc.

Form 10-K for Fiscal Year Ended December 25, 2009

Filed February 16, 2010

File No. 1-14543

Dear Mr. Gafford:

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

Sincerely,

Larry Spirgel Assistant Director