



DIVISION OF  
CORPORATION FINANCE

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

August 1, 2014

Via E-mail

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

**Re: TrueBlue, Inc.  
Form 10-K for the Fiscal Year Ended December 27, 2013  
Filed February 20, 2014  
Form 10-Q for the Quarterly Period Ended March 28, 2014  
Filed April 28, 2014  
File No. 001-14543**

Dear Mr. Gafford:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director