

DIVISION OF CORPORATION FINANCE

July 6, 2023

Steven Cooper President and Chief Executive Officer TrueBlue, Inc. P.O. Box 2910 1015 A Street Tacoma, WA 98402

> Re: TrueBlue, Inc. Form 10-K for the Fiscal Year Ended December 25, 2022 Filed February 15, 2023 File No. 001-14543

Dear Steven Cooper:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Trade & Services