



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2010

Ivy B. Suter  
Chief Executive Officer  
Trailer Bridge, Inc.  
10405 New Berlin Road East  
Jacksonville, FL 32226

**Re: Trailer Bridge, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 30, 2010**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2010**  
**Filed May 17, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 23, 2010**  
**File No. 000-22837**

Dear Ms. Suter:

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

Sincerely,

Lyn Shenk  
Branch Chief