



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

DIVISION OF
CORPORATION FINANCE

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