

Mail Stop 3561

July 10, 2007

Via U.S. Mail and Facsimile

Joseph E. Royce  
President and Chief Executive Officer  
TBS International Limited  
Commerce Building  
Chancery Lane  
Hamilton HM 12, Bermuda

RE: TBS International Limited  
Form 10-K for the fiscal year ended December 31, 2006

**File No. 000-51368**

Dear Mr. Royce:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Ferdinand V. Lepere, Chief Financial Officer  
(914) 793-2714

