



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 1, 2009

Mr. Ferdinand V. Lepere  
Chief Financial Officer  
TBS International Ltd.  
Commerce Building,  
Chancery Lane,  
Hamilton HM 12  
Bermuda

**Re: TBS International Ltd.**  
**Form 10-K for fiscal year ended December 31, 2008**  
**Filed March 30, 2009**  
**File No. 000-51368**

Dear Mr. Lepere:

We have completed our review of your Form 10-K for fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

Amanda Ravitz  
Branch Chief – Legal