



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

December 15, 2006

Via Facsimile

Javier Segovia Serrano
Chief Executive Officer
Grupo TMM, S.A.
Avenida de la Cuspide, No. 4755
Colonia Parques del Pedregal,
14010 Mexico City, D.F., Mexico

RE: Grupo TMM, S.A.
Form 20-F: For the Year Ended December 31, 2005
Form 6-K: Furnished July 28, 2006
File Number: 333-14194

Dear Mr. Segovia:

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

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Juan Fernandez Galeazzi, Chief Financial Officer