



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2011

Carlos Pedro Aguilar Mendez  
Chief Financial Officer  
Grupo TMM, S.A.B.  
Avenida de la Cuspida, No. 4755  
Colonia Parques del Pedregal  
14010 Mexico City, D.F., Mexico

**Re: Grupo TMM, S.A.B.**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed June 30, 2010**  
**File No. 333-14194**

Dear Mr. Mendez:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief