



DIVISION OF
CORPORATION FINANCE

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

February 27, 2017

Benjamin Ampudia
Chief Financial Officer
Grupo TMM, Inc.
Av. de la Cuspide No.4755
Colonia Parques del Pedregal
Delegacion Tlalpan,
Mexico City, C.P. 14010
Mexico

Re: Grupo TMM, Inc.
Form 20-F for Fiscal Year Ended December 31, 2015
Filed May 2, 2016
File No. 333-14194

Dear Mr. Ampudia:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure