



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