

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 12, 2008

Mr. Ramón Ruiz-Comas  
President and Chief Executive Officer  
Triple-S Management Corporation  
1441 F.D. Roosevelt Avenue  
San Juan, PR 00920

**Re: Triple-S Management Corporation**  
**Form 10-K for the Year Ended December 31, 2007**  
**Forms 10-Q for the Quarters Ended March 31, 2008 and June 30, 2008**  
**File No. 001-33865**

Dear Mr. Ruiz-Comas:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief