

Via Facsimile and U.S. Mail
Mail Stop 6010

April 1, 2009

Mr. Juan J. Román
Triple-S Management Corporation
1441 F.D. Roosevelt Avenue
San Juan, Puerto Rico

Re: Triple-S Management Corporation
Item 4.01 Form 8-K filed March 3, 2009
Item 4.01 Form 8-K/A1 filed March 18, 2009
Item 4.01 8-K filed March 30, 2009
Item 4.01 8-K/A2 filed March 31, 2009
File No. 001-33865

Dear Mr. Román:

We have completed our review of your Item 4.01 Form 8-K and related filings and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief