



DIVISION OF
CORPORATION FINANCE

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

August 24, 2021

Victor Haddock-Morales
Chief Financial Officer
TRIPLE-S MANAGEMENT CORP
1441 F.D. Roosevelt Avenue
San Juan, Puerto Rico 00920

Re: TRIPLE-S MANAGEMENT CORP
Form 10-K for fiscal year December 31, 2020
Filed February 26, 2021
File No. 001-33865

Dear Mr. Haddock-Morales:

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,

Division of Corporation Finance
Office of Finance