



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

September 22, 2016

Via E-mail

Hilliard C. Terry, III
Chief Financial Officer
Textainer Group Holdings Limited
650 California Street, 16th Floor
San Francisco, California 94108

Re: Textainer Group Holdings Limited
Form 20-F for Fiscal Year Ended December 31, 2015
Filed March 11, 2016
File No. 1-33725

Dear Mr. Terry:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief

Office of Manufacturing and
Construction