



DIVISION OF  
CORPORATION FINANCE

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

March 8, 2011

Mr. Ferdinand V. Lepere  
Chief Financial Officer  
Arthur Cox Building  
Earlsfort Terrace  
Dublin 2, Ireland

**Re: TBS International PLC**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 16, 2010**  
**File No. 001-34599**

Dear Mr. Lepere:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile  
(914) 779-5230