



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2010

Mr. Frank P. Vaughan  
Chief Financial Officer  
Cronos Capital Corporation  
One Front Street, Suite 925  
San Francisco, CA 94111

**Re: Cronos Global Income Fund XV, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2010, June 30, 2010**  
**and September 30, 2010**  
**File No. 000-23886**

**Cronos Global Income Fund XVI, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Forms 10-Q for the Fiscal Quarters Ended March 31, 2010, June 30, 2010**  
**and September 30, 2010**  
**File No. 000-27496**

Dear Mr. Vaughan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief