



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

July 30, 2010

Mr. Ernest J. Furtado
Chief Financial Officer
Textainer Group Holdings Limited
Century House
16 Par-La-Ville Road
Hamilton HM 08, Bermuda

RE: Textainer Group Holdings Limited
Form 20-F for the Year Ended December 31, 2009
File No. 1-33725

Dear Mr. Furtado:

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

Sincerely,

Rufus Decker
Accounting Branch Chief