



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

August 1, 2008

By U.S. Mail and Facsimile

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

**Re: Cronos Global Income Fund XIV, L.P. (File No. 000-23158)  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Form 10-Q for the Fiscal Quarter Ended March 31, 2008**

**Cronos Global Income Fund XV, L.P. (File No. 000-23886)  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Form 10-Q for the Fiscal Quarter Ended March 31, 2008**

**Cronos Global Income Fund XVI, L.P. (File No. 000-27496)  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Form 10-Q for the Fiscal Quarter Ended March 31, 2008**

Dear Mr. Vaughan:

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

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865, or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief

