

**TEXTAINER GROUP HOLDINGS LIMITED**  
c/o Textainer Equipment Management (U.S.) Limited  
650 California Street, 16th Floor  
San Francisco, CA 94108

April 2, 2018

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Ms. Pamela A. Long

**Re: Request for Effectiveness for Textainer Group Holdings Limited  
Registration Statement on Form F-3 (File No. 333-223657)**

Dear Ms. Long:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Textainer Group Holdings Limited (the “Registrant”) hereby respectfully requests that the effectiveness of the above-referenced Registration Statement be accelerated to 4:00 p.m. Eastern Time, on April 4, 2018, or as soon thereafter as practicable.

If you have any questions or comments regarding the foregoing, please do not hesitate to contact Kurt Berney, counsel to the Registrant, at (415) 984-8989.

Very truly yours,

**TEXTAINER GROUP HOLDINGS LIMITED**

By: /s/ Daniel Cohen

Name: Daniel W. Cohen

Title: Vice President and General Counsel

cc: Kurt Berney, Esq., O’Melveny & Myers LLP