



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

March 19, 2018

Via E-Mail

Mr. Daniel W. Cohen  
Textainer Group Holdings Limited  
c/o Textainer Equipment Management (U.S.) Limited  
650 California Street, 16th Floor  
San Francisco, CA 94108

**Re: Textainer Group Holdings Limited  
Registration Statement on Form F-3  
Filed March 14, 2018  
File No. 333-223657**

Dear Mr. Cohen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and Construction

Mr. Daniel W. Cohen  
Textainer Group Holdings Limited  
March 19, 2018  
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cc: Via E-Mail  
Kurt J. Berney, Esq.  
O'Melveny & Myers LLP  
2 Embarcadero Center, 28th Floor  
San Francisco, CA 94111