

May 22, 2019

Michael Chan  
Chief Financial Officer  
TEXTAINER GROUP HOLDINGS LTD  
16 Par-La-Ville Road  
Hamilton HM 08 Bermuda

Re: TEXTAINER GROUP HOLDINGS LTD  
Form 20-F for the Fiscal Year Ended December 31, 2018  
Filed March 25, 2019  
File No: 1-33725

Dear Mr. Chan:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of

Construction

Corporation Finance

Manufacturing and