

January 8, 2008

VIA U.S. MAIL AND FAX (609)282-6093

Barbra E. Kocsis  
Chief Financial Officer  
ML Trend-Following Futures Fund L.P.  
c/o Merrill Lynch Alternative Investments LLC  
1200 Merrill Lynch Drive (1B)  
Pennington, New Jersey 08534

Re: ML Trend-Following Futures Fund L.P.  
File No. 000-28928  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Form 10-Q for the Quarterly Period Ended  
March 31, 2007  
Form 10-Q for the Quarterly Period Ended  
June 30, 2007

Dear Mrs. Kocsis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Accounting Branch Chief