



DIVISION OF
CORPORATION FINANCE

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

July 6, 2010

Mr. Justin C. Ferri
Chief Executive Officer and President
Merrill Lynch Alternative Investments LLC
Two World Financial Center, 7th Floor
New York, New York 10281

**Re: ML Trend-Following Futures Fund L.P.
Form 10-K for the year ended 12/31/2008
Form 10-K for the year ended 12/31/2009
File No. 000-28928**

Dear Mr. Ferri:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Karen J. Garnett
Assistant Director

cc: Mark Borelli
Sidley Austin LLP
Via facsimile: (312) 853-7036