



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

DIVISION OF  
CORPORATION FINANCE

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