

August 16, 2010

Ms. Alicia Borst Derrah  
Chief Financial Officer  
MAN-AHL Diversified I, L.P.  
123 North Wacker Drive, 28<sup>th</sup> Floor  
Chicago, Illinois 60606

**Re: MAN-AHL Diversified I, L.P.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed on March 31, 2010**  
**File No. 000-53043**

Dear Ms. Alicia Borst Derrah:

We have reviewed your response letter dated July 23, 2010 and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

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FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2009

MAN-AHL Diversified Trading Company, L.P.

Note 3 – Advisory Agreement and Limited Partnership Agreement, page F-22

1. We have considered your response to comment two. Paragraph 946-225-45-12 of the FASB Accounting Standards Codification indicates that the total of all feeders' income, expense, and realized and unrealized gain or loss components shall agree to the corresponding totals of the master fund. Had you applied this guidance, tell us how this would have impacted the statements of operations presented in the Form 10-K. Quantify the amount of expenses that should have been reflected and why you believe the net impact would be zero in the statement of operations of the trading partnership.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Wilson K. Lee at (202) 551 – 3468 or me at (202) 551 – 3413 if you have any questions.

Sincerely,

Cicely LaMothe  
Branch Chief