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

Sincerely,

Cicely LaMothe Branch Chief