



DIVISION OF
CORPORATION FINANCE

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

February 9, 2011

Mr. James A. Mehling
MLM Index Fund
405 South State Street
Newtown, PA 18940

Re: MLM Index Fund
Form 10-K for the year ended December 31, 2009
File No. 0-49767

Dear Mr. Mehling:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief