

Mail Stop 3561

October 12, 2006

Jehu Hand, President
Maritime Partners, Ltd.
24351 Pasto Road, Suite B
Dana Point, CA 92629

**Re: Maritime Partners, Ltd.
Form 10-KSB for Fiscal Year Ended
June 30, 2005**

Dear Mr. Hand:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief