



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

DIVISION OF  
CORPORATION FINANCE

November 16, 2010

Mr. Martin Schneider  
Superfund Office Building  
P.O. Box 1479  
Grand Anse  
St. George's, Grenada  
West Indies

**Re: Superfund Green, L.P.**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed October 4, 2010**  
**File No. 000-51634**

Dear Mr. Schneider:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Sonia Gupta Barros  
Special Counsel