

MAIL STOP 4561

November 20, 2007

Steven B. Olgin  
Merrill Lynch Alternative Investments LLC  
Princeton Corporate Campus  
Section 2G  
800 Scudders Mill Road  
Plainsboro, New Jersey 08536

**Re: ML Cornerstone Futures Access LLC  
Form 10-12G Registration Statement  
Filed on December 20, 2004  
File No. 0-51986**

Dear Mr. Olgin:

We issued comments to you on the above captioned filing on January 19, 2005. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by December 12, 2007 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by December 12, 2007, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing(s), consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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Please contact Byron Cooper at 202-551-3473 if you have any questions.

Sincerely,

Karen J. Garnett  
Assistant Director