



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 4561

March 20, 2009

Barbra E. Kocsis  
ML Cornerstone FuturesAccess LLC  
c/o Merrill Lynch Alternative Investments LLC  
2 World Financial Center  
New York, NY 10281

**Re: ML Cornerstone FuturesAccess LLC  
Amendment No. 2 to Form 10  
File No. 0-51087  
Filed February 5, 2009**

Dear Ms. Kocsis:

We have completed our review of your Form 10 and do not, at this time, have any further comments.

Please contact Duc Dang at (202) 551-3386 or the undersigned at (202) 551-3785 if you have any questions.

Sincerely,

Karen J. Garnett  
Assistant Director