



DIVISION OF
CORPORATION FINANCE

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

January 11, 2011

Mr. Geoffrey D. Flynn
BlackRock Asset Mgmt Intl Inc.
400 Howard Street
San Francisco, CA 94105

**Re: iShares S&P GSCI Commodity-Indexed Trust
Form 10-K for the year ended December 31, 2009
File No. 1-32947**

Dear Mr. Flynn:

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

Sincerely,

Kevin Woody
Branch Chief