



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