



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

DIVISION OF
CORPORATION FINANCE

September 23, 2010

ML Systematic Momentum FuturesAccess LLC
c/o Barbra E. Kocsis, Chief Financial Officer
Merrill Lynch Alternative Investments LLC
1200 Merrill Lynch Drive (1B)
Pennington, NJ 08534

**Re: ML Systematic Momentum FuturesAccess LLC
Amendment No. 2 to Form 10
File No. 0-52505
Filed August 19, 2010**

Dear Ms. Kocsis:

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

Sincerely,

Karen J. Garnett
Assistant Director