



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 19, 2010

Via U.S. Mail

Mr. David L. Nunes, Chief Executive Officer
Pope Resources, a Delaware Limited Partnership
19245 Tenth Avenue, NE
Poulsbo, Washington 98370

**Re: Pope Resources, a Delaware Limited Partnership
Form 10-K for the year ended December 31, 2009
Filed March 10, 2010
File No. 001-09035**

Dear Mr. Nunes:

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

Sincerely,

Linda Cvrkel
Branch Chief