



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

January 24, 2007

Wayne W. Roumagoux  
Chief Financial Officer  
ML Macadamia Orchards, L.P.  
26-238 Hawaii Belt Road  
Hilo, HI 96720

**Re: ML Macadamia Orchards, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 17, 2006**

Dear Mr. Roumagoux:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

April Sifford  
Branch Chief