



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

June 18, 2009

Dennis J. Simonis
Chief Executive Officer
ML Macadamia Orchards, L.P.
26-238 Hawaii Belt Road
Hilo, HI 96720

Re: ML Macadamia Orchards, L.P.
Form 10-K for fiscal year ended December 31, 2008
Filed March 30, 2009
File No. 001-09145

Dear Mr. Simonis:

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

Sincerely,

John Reynolds
Assistant Director

cc: Dennis J. Simonis
Fax: (808) 969-8123