



DIVISION OF
CORPORATION FINANCE

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

June 22, 2010

Mr. Michael L. Pungello
Chief Financial Officer
BlackRock Investment Management LLC
800 Scudders Mill Road, Section 1B
Plainsborough, NJ 08536

**Re: BlackRock Global Horizons I L.P.
Form 10-K for the year ended December 31, 2008
Filed on March 30, 2009
Form 10-Qs for the quarterly periods ended March 31, 2009 and
June 30, 2009
File No. 000-23240**

Dear Mr. Pungello:

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

Sincerely,

Howard Efron
Senior Staff Accountant