



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