

Mail Stop 3010

April 14, 2010

VIA USMAIL and FAX (312) 881 - 6653

Ms. Alicia Borst Derrah  
Chief Financial Officer  
Man-AHL 130, LLC  
123 North Wacker Drive, 28<sup>th</sup> Floor  
Chicago, Illinois 60606

**Re: Man-AHL 130, LLC  
Form 10-K for the year ended 3/31/2009  
Filed on 6/29/2009  
File No. 000-53217**

Dear Ms. Alicia Borst Derrah:

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

Sincerely,

Cicely LaMothe  
Branch Chief