

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

Mail Stop 3561

August 19, 2010

<u>Via U.S. Mail</u>

Mr. David L. Nunes, Chief Executive Officer Pope Resources, a Delaware Limited Partnership 19245 Tenth Avenue, NE Poulsbo, Washington 98370

Re: Pope Resources, a Delaware Limited Partnership Form 10-K for the year ended December 31, 2009 Filed March 10, 2010 File No. 001-09035

Dear Mr. Nunes:

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

Sincerely,

Linda Cvrkel Branch Chief