## Via Fax & U.S. Mail

Mr. Thomas M. Ringo Chief Financial Officer 19245 Tenth Avenue NE Poulsbo, Washington 98370

Re: Pope Resources, A Delaware Limited Partnership

Form 10-K for the year ended December 31, 2007

Filed March 11, 2008 File No. 001-09035

Dear Mr. Ringo:

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

Sincerely,

Joseph A. Foti Senior Assistant Chief Accountant

VIA FACSIMILE (360) 697-1476 Mr. Thomas M. Ringo Chief Financial Officer