

Mail Stop 4561

July 8, 2008

VIA U.S. MAIL AND FAX (914) 307-4042

David K. Spohr
Chief Financial Officer
Futures Strategic Trust
900 King Street
Suite 100
Rye Brook, NY 10573

**Re: Futures Strategic Trust
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed March 28, 2008
Form 10-Q for Quarterly Period Ended
March 31, 2008
Filed May 15, 2008
File No. 000-23885**

Dear Mr. Spohr:

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

Sincerely,

Kevin Woody
Branch Chief