

Mail Stop 4561

September 26, 2007

VIA U.S. MAIL AND FAX (212) 793-1969

Jennifer Magro  
Chief Financial Officer  
Smith Barney Westport Futures Fund L.P.  
c/o Citigroup Managed Futures LLC  
731 Lexington Ave. – 25<sup>th</sup> Floor  
New York, New York 10022

**Re: Smith Barney Westport Futures Fund L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed March 30, 2007  
Form 10-Q for Quarterly Period Ended  
June 30, 2007  
Filed August 14, 2007  
File No. 000-24111**

Dear Ms. Magro:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended December 31, 2006

Financial Statements

Notes to the Financial Statements

Note 7. Financial Instrument Risks:

1. We note that the Partnership may make investments in assets that are not traded on an exchange. Explain to us the Partnership's policy for determining the fair value of these assets. Additionally, to the extent the Partnership has any such investments as of period end; tell us how you determined that it would not be necessary to disclose the Partnership's methodology for calculating the fair value in the policy footnote.

\* \* \* \*

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR. Please understand that we may have additional comments after reviewing your response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Jennifer Magro  
Smith Barney Westport Futures Fund L.P.  
September 26, 2007  
Page 3

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Jennifer Monick, Staff Accountant at (202) 551-3295, or the undersigned at (202) 551-3629 if you have questions.

Sincerely,

Kevin Woody  
Branch Chief