



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

June 1, 2010

Mr. Jerry Pascucci  
President & Director  
Ceres Managed Futures LLC  
55 East 59th Street - 10th Fl.  
New York, New York 10022

**Re: Westport JWH Futures Fund L.P.  
Form 10-K for the year ended 12/31/2008  
Filed on 3/31/2009  
File No. 000-24111**

Dear Mr. Pascucci:

We have completed our review of your filing and related filings and have no further comments at this time.

Sincerely,

Tom Kluck  
Legal Branch Chief