



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 4, 2008

Room 7010

Jerry Pascucci  
President & Director  
Smith Barney AAA Energy Fund L.P.  
c/o Citigroup Managed Futures LLC  
731 Lexington Avenue 25<sup>th</sup> Floor  
New York, NY 10022

**Re: Smith Barney AAA Energy Fund L.P.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2007**  
**File No. 000-25921**

Dear Mr. Pascucci:

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

Sincerely,

John Hartz  
Senior Assistant Chief Accountant