

Mail Stop 3010

May 27, 2010

VIA U.S. MAIL and FAX (212) 793-1986

Jerry Pascucci  
President & Director  
Global Diversified Futures Fund L.P. (f/k/a Citigroup Global Diversified Futures Fund L.P.)  
c/o Citigroup Managed Futures LLC  
55 East 59<sup>th</sup> Street – 10<sup>th</sup> Floor  
New York, New York 10022

**Re: Global Diversified Futures Fund L.P. (f/k/a Citigroup Global  
Diversified Futures Fund L.P.)  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
Filed March 31, 2009  
File No. 000-30455**

Dear Mr. Pacucci:

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