

January 6, 2011

Mr. Michael Pacult
Chief Executive Officer
Bromwell Financial Fund, Limited Partnership
505 Brookfield Drive
Dover, Delaware 19901

**Re: Bromwell Financial Fund, Limited Partnership
Form 10-K for the year ended December 31, 2009
Filed on March 31, 2010
Form 10-Q for the period ended March 31, 2010
Filed on May 20, 2010
File No. 333-85755**

Dear Mr. Michael Pacult:

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

Sincerely,

Cicely LaMothe
Branch Chief