

Mail Stop 4561

October 7, 2008

Mr. Matthew C. Osborne  
Vice President  
Winton Futures Fund, L.P. (US)  
c/o Altegris Portfolio Management, Inc.  
1202 Bergen Parkway, Suite 212  
Evergreen, CO 80439

**Re: Winton Futures Fund, L.P. (US)**  
**Amendment No. 1 to Form 10**  
**Filed September 26, 2008**  
**File No. 0-53348**

Dear Mr. Osborne:

We have reviewed your response letter dated September 26, 2008 and have the following additional comment. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. 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 comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 1: Business, page 1

1. Please describe the rights of your Special Limited Partners in Item 1 after the discussion of your three classes of limited partner interests.

\* \* \* \*

As appropriate, please amend your filing and respond to these comments within ten (10) business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments

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and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Mark Rakip, Staff Accountant, at (202) 551-3573 or Kevin Woody, Accounting Branch Chief, at (202) 551-3629 if you have questions regarding comments on the financial statements and related matters. Please contact Kristina Aberg, Attorney-Advisor, at (202) 551-3404 or me at (202) 551-3852 with any other questions.

Sincerely,

Michael McTiernan  
Special Counsel

cc: Nathan A. Howell, Esq.  
Sidley Austin LLP  
*Via facsimile (312) 853-7036*