

Mail Stop 4561

October 27, 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)
Form 10
Filed July 30, 2008
File No. 0-53348

Dear Mr. Osborne:

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

Sincerely,

Michael McTiernan
Special Counsel

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