



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3010

July 7, 2010

Jerry Pascucci, President and Director
Tactical Diversified Futures Fund L.P.
c/o Ceres Managed Futures LLC
55 East 59 Street — 10th Floor
New York, New York 10022

Re: Tactical Diversified Futures Fund L.P.
(f/k/a Citigroup Diversified Futures Fund L.P.)
Form 10-K
Filed March 31, 2009
Form 10-K
Filed March 31, 2010
File No. 000-50718

Dear Mr. Pascucci:

We have completed our review of each of the above Form 10-Ks and related filings and do not, at this time, have any further comments.

Sincerely,

Karen J. Garnett
Assistant Director

cc: Rita M. Molesworth, Esq. (*via facsimile*)