

Mail Stop 4561

January 29, 2009

Mr. Brent Bales  
Chief Financial Officer  
Equinox Fund Management, LLC  
1660 Lincoln Street, Suite 100  
Denver, Co 80264

**Re: The Frontier Fund  
Form 10-K for the fiscal year ended December 31, 2007  
Amendment No. 3 to Form 10-K for the fiscal year ended  
December 31, 2007  
File No. 0-51274**

Dear Mr. Bales:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Jennifer Monick  
Senior Staff Accountant