



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 3233

November 21, 2017

Via E-mail

Mr. Steven Hill  
Principal Financial and Accounting Officer, Investment Pools  
PowerShares DB Commodity Index Tracking Fund  
3500 Lacey Road, Suite 700  
Downers Grove, Illinois 60515

**Re: PowerShares DB Commodity Index Tracking Fund  
Form 10-K for the fiscal year ended December 31, 2016  
Filed March 1, 2017  
File No. 001-32726**

Dear Mr. Hill:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Accounting Branch Chief  
Office of Real Estate and  
Commodities