



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

DIVISION OF  
CORPORATION FINANCE

August 26, 2013

Via E-mail

Ms. Deborah Terry  
Chief Financial Officer  
Aspen Partners, Ltd.  
4200 Northside Parkway  
Building 11, Suite 200  
Atlanta, GA 30327

**Re: Aspen Diversified Fund LLC  
Form 10-K  
Filed April 1, 2013  
File No. 000-52544**

Dear Ms. Terry:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon  
Branch Chief

cc: Matthew W. Mamak (via E-mail)