



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

May 25, 2010

VIA U.S. MAIL AND FAX (212) 793-1986

Jerry Pascucci  
President and Director  
Smith Barney Warrington Futures Fund L.P.  
c/o Citigroup Managed Futures LLC  
55 East 59<sup>th</sup> Street, 10<sup>th</sup> Floor  
New York, New York 10022

**Re: Smith Barney Warrington Futures Fund L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
Filed March 31, 2009  
File No. 000-52603**

Dear Mr. Pascucci:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief