

Mail Stop 4561

November 26, 2008

Ms. Jennifer Magro  
Citigroup Abingdon Futures Fund L.P.  
55 East 59th Street, 10th Floor  
New York, NY 10022

**Re: Citigroup Abingdon Futures Fund L.P.  
Form 10  
Filed April 30, 2008  
File No. 000-53210**

Dear Ms. Magro:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Lisa Eskenazi, Esq.  
Willkie Farr & Gallagher LLP  
*Via facsimile (212) 728-9509*