



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 3233

April 16, 2018

Via E-mail  
Mr. Patrick F. Hart III  
Member of the Executive Committee  
Frontier Fund Management LLC  
c/o Wakefield Funds  
25568 Genesee Trail Road  
Golden, Colorado 80401

**Re: Equinox Frontier Funds  
Frontier Balance Fund  
Frontier Diversified Fund  
Frontier Heritage Funds  
Frontier Long-Short Commodity Fund  
Frontier Masters Fund  
Frontier Select Fund  
Frontier Winston Fund  
Form 10-K  
Filed March 31, 2017  
File No. 000-51274**

Dear Mr. Hart:

We have completed our review of your filing. 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