



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3233

January 9, 2017

Via E-mail

Robert J. Enck
President and Chief Executive Officer
c/o Equinox Fund Management, LLC
1775 Sherman Street, Suite 2010
Denver, Colorado 80401

**Re: Equinox Frontier Funds
Equinox Frontier Diversified fund
Equinox Frontier Master Fund
Equinox Frontier Long/Short Commodity Fund
Equinox Frontier Balanced Fund
Equinox Frontier Select Fund
Equinox Frontier Winton Fund
Equinox Frontier Heritage Fund
Preliminary Proxy Statements on Schedule 14A
Filed December 2, 2016
File No. 000-51274**

Dear Mr. Enck:

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/ Sonia Gupta Barros

Sonia Gupta Barros
Assistant Director
Office of Real Estate and
Commodities

cc: Matthew K. Kerfoot, Esq.