



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

April 20, 2018

Via E-mail

Linzie Steinbach  
Principal Financial Officer  
FRM Investment Management (USA) LLC  
452 Fifth Avenue, 26<sup>th</sup> Floor  
New York, NY 10018

**Re: MAN FRM Managed Futures Strategies LLC**  
**Form 10-K for the fiscal year ended December 31, 2016**  
**Filed March 30, 2017**  
**File No. 000-52505**

Dear Ms. Steinbach:

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/ Robert F. Telewicz, Jr.

Robert F. Telewicz, Jr.  
Accounting Branch Chief  
Office of Real Estate and  
Commodities