

Mail Stop 3010

January 15, 2010

VIA USMAIL and FAX (415) 584 - 1927

Mr. Howard Mah  
Chief Financial Officer  
United States Heating Oil Fund, L.P.  
1320 Harbor Bay Parkway, Suite 145  
Alameda, California 94502

**Re: United States Heating Oil Fund, L.P.**  
**Form 10-K for the year ended 12/31/2008**  
**Filed on 3/31/2009**  
**Form 10-K/A for the year ended 12/31/2008**  
**Filed on 8/19/2009**  
**File No. 001-34016**

Dear Mr. Howard Mah:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

You may contact Wilson K. Lee at (202) 551-3468 or me at (202) 551-3472 if you have any additional questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant