



DIVISION OF  
CORPORATION FINANCE

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

April 3, 2019

John P. Love  
President and Chief Executive Officer  
United States 12 Month Natural Gas Fund, LP  
United States Commodity Funds LLC  
1850 Mt. Diablo Boulevard, Suite 640  
Walnut Creek, California 94596

**Re: United States 12 Month Natural Gas Fund, LP**  
**S-1 filed March 28, 2019**  
**File No. 333-230583**

Dear Mr. Love:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kim McManus at 202-551-3215 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities