



DIVISION OF
CORPORATION FINANCE

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

October 10, 2013

Via E-mail

Carl A. Serger
Chief Financial Officer of the General Partner
Seneca Global Fund, L.P.
c/o Steben & Company, Inc.
2099 Gaither Road, Suite 200
Rockville, MD 20850

Re: Seneca Global Fund, L.P.
Form 10-K for fiscal year ended December 31, 2012
Filed March 28, 2013
Form 10-Q for interim period ended June 30, 2013
Filed August 14, 2013
File No. 0-53453

Dear Mr. Serger:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Accounting Branch Chief