



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

February 9, 2018

Via E-mail  
Steven Ross  
Chief Financial Officer  
Meritage Futures Fund L.P.  
c/o Ceres Managed Futures LLC  
522 Fifth Avenue  
New York, New York 10036

**Re: Meritage Futures Fund L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2016  
File No. 000-53113**

Dear Mr. Ross:

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