



DIVISION OF
CORPORATION FINANCE

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

September 16, 2013

Via E-mail

Jon C. Sundt

Principal Executive and Principal Financial Officer

Altegris QIM Futures Fund, L.P.

c/o Altegris Portfolio Management, Inc.

1202 Bergen Parkway, Suite 212

Evergreen, CO 80439

**Re: Altegris QIM Futures Fund, L.P.
 Amendment No. 2 to Registration Statement on Form 10
 Filed July 28, 2011
 File No. 0-53815**

**Form 10-K for fiscal year ended December 31, 2010
Filed March 31, 2011
File No. 0-53815**

**Form 10-K for fiscal year ended December 31, 2012
Filed April 1, 2013
File No. 0-53815**

Dear Mr. Sundt:

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