



DIVISION OF
CORPORATION FINANCE

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

March 16, 2021

John P. Love
Chief Executive Officer
United States Commodity Index Funds Trust
1850 Mt. Diablo Boulevard, Suite 640
Walnut Creek, CA 94596

Re: United States Commodity Index Funds Trust
Registration Statement on Form S-3
Filed March 9, 2021
File No. 333-254047

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 Sonia Bednarowski at 202-551-3666 or Justin Dobbie, Legal Branch Chief, at 202-551-3469 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance