

March 4, 2011

Brian D. Free, Esq.
Chapman and Cutler LLP
111 West Monroe Street
Chicago, Illinois 60603

Re: FT 2871 and 2839
File Nos. 333-172565 and 333-172566

Dear Mr. Free:

We have reviewed the registration statements on Form S-6 for FT 2871 and FT 2893 (collectively, the "Trusts"), filed with the Commission on March 2, 2010. The registration statements offer Inflation Hedge Opportunity Portfolio, Series 8; and Municipal Advantage Closed-End and ETF Portfolio, Series 5, respectively. Based upon Securities Act Release No. 6510 and the representations contained in your letters of March 2, 2011, we conducted a selective review of the registration statements. We have the following comments.

We note that portions of the filings are incomplete. We may have additional comments on such portions when you complete them in pre-effective amendments, on disclosures made in response to this letter, on information supplied supplementally, or on exhibits added in any pre-effective amendments. Please note that comments we give in one section apply to other sections in the filings that contain the same or similar disclosure.

Please advise us if you have submitted or expect to submit exemptive applications or no-action requests in connection with your registration statements.

Response to this letter should be in the form of pre-effective amendments filed pursuant to Rule 472 under the Securities Act. Where no change will be made in a filing in response to a comment, please indicate this fact in a supplemental letter and briefly state the basis for your position.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the Trusts and their management are in possession of all facts relating to the Trusts' disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the Trusts request acceleration of the effective date of the pending registration statements, they should furnish letters, at the time of such request, acknowledging that

- should the Commission or the staff, acting pursuant to delegated authority, declare the filings effective, it does not foreclose the Commission from taking any action with respect to the filings;

- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Trusts from their full responsibility for the adequacy and accuracy of the disclosure in the filings; and
- the Trusts may not assert this action as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Investment Management in connection with our review of your filing or in response to our comments on your filing.

Should you have any questions regarding this letter, please contact me at (202) 551-6965.

Sincerely,

Vincent J. Di Stefano