



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 3233

December 22, 2016

Via E-Mail

Jennifer Magro  
Chief Financial Officer  
Cavendish Futures Fund LLC  
c/o UBS Alternatives LLC  
1285 Avenue of the Americas, 20th Floor  
New York, NY 10019

**Re: Cavendish Futures Fund LLC  
Form 10-K for the fiscal year ended December 31, 2015  
Filed March 30, 2016  
File No. 0-55213**

Dear Ms. Magro:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Item 8. Financial Statements and Supplementary Data

Report of Independent Registered Public Accounting Firm, page 32

1. Please amend to provide the city and state on the report from your independent registered public accounting firm. Refer to Rule 2-02(a)(3) of Regulation S-X. Amend to provide similar information within the audit report pertaining to Sydling WNT Master Fund LLC. In addition, the first paragraph of the audit report on page 32 references statements of financial condition of Cavendish Fund LLC (the "Feeder Fund") as of December 31, 2015 and 201. Please revise to clearly identify the periods covered by the report.

Jennifer Magro  
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Item 9A. Controls and Procedures, page 67

2. Please tell us whether your Member Designee's President and CFO evaluated the effectiveness of the Fund's disclosure controls and procedures as of December 31, 2015, as your conclusion regarding the effectiveness of the Fund's disclosure controls and procedures is noted as of December 31, 2014.

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.

You may contact Mark Rakip, Staff Accountant at 202.551.3573 or the me at 202.551.3429 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate and  
Commodities