

Mail Stop 4561

September 18, 2008

VIA USMAIL and FAX (609) 921 - 0577

Mr. Robert L. Lerner  
Principal Executive Officer Of Ruvane Fund Management Corporation  
RFMC Willowbridge Fund, L.P.  
4 Benedek Road  
Princeton, New Jersey 08540

**Re: RFMC Willowbridge Fund, L.P.**  
**Form 10-K for the Year Ended December 31, 2007**  
**File Nos. 000-23529**

Dear Mr. Robert L. Lerner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe  
Branch Chief