

Mail Stop 4561

July 19, 2007

VIA USMAIL and FAX (260) 833 - 4411

Mr. Michael Pacult  
Chief Executive Officer  
Atlas Futures Fund, Limited Partnership  
505 Brookfield Drive  
Dover, Delaware 199901

**Re: Atlas Futures Fund, Limited Partnership**  
**Form 10-K for the year ended 12/31/2006**  
**Filed on 4/2/2007**  
**File No. 333-53111**

Dear Mr. Michael Pacult:

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