

Mail Stop 4561

August 12, 2008

VIA U.S. MAIL AND FAX 212-332-2042

Gregg Buckbinder
Chief Financial Officer
Nestor Partners
c/o Millburn Ridgefield Corporation
411 West Putnam Avenue
Greenwich, CT 06830

**Re: Nestor Partners
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed March 28, 2008
Form 10-Q for Quarterly Period Ended
March 31, 2008
Filed May 15, 2008
File No. 000-50725**

Dear Mr. Buckbinder:

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

Sincerely,

Kevin Woody
Branch Chief