

Mail Stop 4561

December 21, 2007

VIA U.S. MAIL AND FAX (212) 793-1969

Jennifer Magro  
Chief Financial Officer  
Smith Barney Diversified Futures Fund L.P.  
c/o Citigroup Managed Futures LLC  
731 Lexington Ave. – 25<sup>th</sup> Floor  
New York, New York 10022

**Re: Smith Barney Diversified Futures Fund L.P.  
Form 10-K for Fiscal Year Ended  
December 31, 2006  
Filed March 30, 2007  
File No. 000-26132**

Dear Ms. Magro:

We issued comments to you on the above captioned filing on September 26, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by January 8, 2008 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by January 8, 2008, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Jennifer Magro  
Smith Barney Diversified Futures Fund L.P.  
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You may contact Jennifer Monick, Staff Accountant at (202) 551-3295, or the undersigned at (202) 551-3629 if you have questions.

Sincerely,

Kevin Woody  
Branch Chief