

Mail Stop 4561

January 17, 2008

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 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