January 17, 2008

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

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

Re: Smith Barney Westport Futures Fund L.P. Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 30, 2007
File No. 000-24111

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