



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

January 9, 2017

Via E-mail

Robert J. Enck  
President and Chief Executive Officer  
c/o Equinox Fund Management, LLC  
1775 Sherman Street, Suite 2010  
Denver, Colorado 80401

**Re: Equinox Frontier Funds  
Equinox Frontier Diversified fund  
Equinox Frontier Master Fund  
Equinox Frontier Long/Short Commodity Fund  
Equinox Frontier Balanced Fund  
Equinox Frontier Select Fund  
Equinox Frontier Winton Fund  
Equinox Frontier Heritage Fund  
Preliminary Proxy Statements on Schedule 14A  
Filed December 2, 2016  
File No. 000-51274**

Dear Mr. Enck:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sonia Gupta Barros

Sonia Gupta Barros  
Assistant Director  
Office of Real Estate and  
Commodities

cc: Matthew K. Kerfoot, Esq.