

Mail Stop 4561

September 27, 2007

VIA USMAIL and FAX (260) 833 - 4411

Mr. Michael Pacult  
Chief Executive Officer  
Providence Select Fund, Limited Partnership  
505 Brookfield Drive  
Dover, Delaware 19901

**Re: Providence Select Fund, Limited Partnership  
Form 10-K and 10-K/A for the year ended 12/31/2006  
Filed on 4/2/2007, 7/3/2007, and 8/24/2007  
File No. 333-108629**

Dear Mr. Michael Pacult:

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

Sincerely,

Linda Van Doorn  
Senior Assistant Chief Accountant