

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

April 17, 2023

John P. Love President and Chief Executive Officer United United States Commodity Funds LLC 1850 Mt. Diablo Boulevard Suite 640 Walnut Creek, CA 94596

> Re: United States Commodity Index Funds Trust Form 10-K for the year ended December 31, 2022 Filed February 27, 2023 File No. 001-34833

Dear John P. Love:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Crypto Assets