



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 8, 2010

*By U.S. Mail and facsimile to (260) 833-4411*

Mr. Michael Pacult, Chief Financial Officer  
Atlas Futures Fund, Limited Partnership  
505 Brookfield Drive  
Dover, DE 19901

**Re: Atlas Futures Fund, Limited Partnership**  
**Form 10-K for the year ended December 31, 2009**  
**Forms 10-Q for the quarters ended March 31, 2010, June 30, 2010**  
**and September 30, 2010**  
**File No. 333-53111**

Dear Mr. Pacult:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe  
Branch Chief