



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2020

John Love  
Chief Executive Officer  
United States Brent Oil Fund, LP  
1850 Mt. Diablo Boulevard, Suite 640  
Walnut Creek, California 94596

**Re: United States Brent Oil Fund, LP**  
**Registration Statement on Form S-3**  
**Filed March 13, 2020**  
**File No. 333-237185**

Dear Mr. Love:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Susan Block at 202-551-3210 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance