



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 25, 2008

I. Joseph Massoud  
Chief Executive Officer  
Compass Diversified Trust  
Sixty One Wilton Road  
Westport, Connecticut 06880

**Re: Compass Diversified Trust  
Annual Report on Form 10-K for the fiscal year ended December 31, 2006  
Filed March 28, 2007, File No. 1-51937**

Dear Mr. Massoud:

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

Sincerely,

Larry Spigel  
Assistant Director

cc: James J. Bottiglieri, Chief Financial Officer  
Via Facsimile, 203-221-8253