



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 20, 2010

Via U.S. Mail and Fax

James J. Bottiglieri
Chief Financial Officer
Compass Diversified Holdings, Inc.
Sixty One Wilton Road
Second Floor
Westport, CT 06880

**RE: Compass Diversified Holdings, Inc.
Form 10-K for the fiscal year ended December 31, 2009 and
Form 10-Q for the period ended June 30, 2010
Filed March 9, 2010 and August 9, 2010, respectively
File No. 0-51937**

Dear Mr. Bottiglieri:

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

Sincerely,

Larry Spigel
Assistant Director