



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 19, 2008

Via U.S. Mail

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

**RE: Compass Diversified Holdings
Form 10-K for the Year ended December 31, 2007
Filed March 14, 2008
File No. 000-51937**

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