

August 24, 2022

Ryan J. Faulkingham  
Chief Financial Officer  
Compass Diversified Holdings  
301 Riverside Avenue, Second Floor  
Westport, CT 06880

Holdings

Fiscal Year Ended December 31, 2021  
2022

Diversified Holdings LLC

Fiscal Year Ended December 31, 2021  
2022

Re: Compass Diversified

Form 10-K for the  
Filed February 24,  
File No. 001-34927  
Compass Group

Form 10-K for the  
Filed February 24,  
File No. 001-34926

Dear Mr. Faulkingham:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Manufacturing