



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

DIVISION OF  
CORPORATION FINANCE

September 25, 2017

Mail Stop 4631

Via E-Mail

Compass Diversified Holdings  
Mr. Ryan J. Faulkingham, Chief Financial Officer  
Sixty One Wilton Road  
Second Floor  
Westport, CT 06880

**Re: Compass Diversified Holdings  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 2, 2017  
File No. 1-34927**

Dear Mr. Faulkingham:

We have completed our review of your filings. 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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction