



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 15, 2016

Ryan Faulkingham  
Chief Financial Officer  
Compass Diversified Holdings  
Compass Group Diversified Holdings LLC  
Sixty One Wilton Road, Second Floor  
Westport, Connecticut 06880

**Re: Compass Diversified Holdings  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 29, 2016  
File No. 001-34927**

**Compass Group Diversified Holdings LLC  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 29, 2016  
File No. 001-34926**

Dear Mr. Faulkingham:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk for

Andrew Mew  
Senior Assistant Chief Accountant  
Office of Transportation and Leisure