

Mail Stop 6010

July 23, 2007

Vickie Capps
Executive Vice President, Chief Financial Officer and Treasurer
DJO Incorporated
1430 Decision Street
Vista, California 92081

**Re: DJO Incorporated
Form 10-K for the fiscal year ended December 31, 2006
Filed March 1, 2007
File No. 001-16757**

Dear Ms. Capps:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant