

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