



DIVISION OF
CORPORATION FINANCE

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

July 31, 2013

Via E-Mail

James J. Bottiglieri
Chief Financial Officer
Compass Diversified Holdings
Sixty One Wilton Road, Second Floor
Westport, Connecticut 06880

Re: Compass Diversified Holdings
Form 10-K for the year ended December 31, 2012
Filed March 6, 2013
Form 10-Q for the quarter ended March 31, 2013
Filed May 7, 2013
File No. 001-34927

Dear Mr. Bottiglieri:

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/ Linda Cvrkel

Linda Cvrkel
Branch Chief