



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2019

Ryan Faulkingham  
Chief Financial Officer  
Compass Diversified Holdings  
Compass Group Diversified Holdings LLC  
301 Riverside Avenue, Second Floor  
Westport, CT 06880

**Re: Compass Diversified Holdings**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed: February 27, 2019**  
**File No: 1-34927**  
**Compass Group Diversified Holdings LLC**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed: February 27, 2019**  
**File No: 1-34926**

Dear Mr. Faulkingham:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

General

1. We note that you incorrectly tagged total net deferred tax liability with "us-gaap\_DeferredTaxAssetsLiabilitiesNet" on the balance sheet as of December 31, 2018. Please use the appropriate tag in the U.S. GAAP taxonomy in future 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.

You may contact Tracey McKoy, Staff Accountant, at (202)551-3772 or Tracey Houser,

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Staff Accountant, (202)551-3736 or Terence O'Brien, Accounting Branch Chief, at (202)551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction