

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

DIVISION OF CORPORATION FINANCE

August 24, 2022

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

> Re: Compass Diversified Holdings Form 10-K for the Fiscal Year Ended December 31, 2021 Filed February 24, 2022 File No. 001-34927 Compass Group Diversified Holdings LLC Form 10-K for the Fiscal Year Ended December 31, 2021 Filed February 24, 2022 File No. 001-34926

Dear Mr. Faulkingham:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing