



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 20, 2010

**Via U.S. Mail and Fax**

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

**RE:      Compass Diversified Holdings, Inc.  
Form 10-K for the fiscal year ended December 31, 2009 and  
Form 10-Q for the period ended June 30, 2010  
Filed March 9, 2010 and August 9, 2010, respectively  
File No. 0-51937**

Dear Mr. Bottiglieri:

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

Sincerely,

Larry Spigel  
Assistant Director