



DIVISION OF
CORPORATION FINANCE

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

September 25, 2017

Mail Stop 4631

Via E-Mail

Compass Diversified Holdings
Mr. Ryan J. Faulkingham, Chief Financial Officer
Sixty One Wilton Road
Second Floor
Westport, CT 06880

**Re: Compass Diversified Holdings
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 2, 2017
File No. 1-34927**

Dear Mr. Faulkingham:

We have completed our review of your 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.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction