



DIVISION OF
CORPORATION FINANCE

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

December 19, 2014

Via E-mail

Susan M. Crawford
Executive Vice President, Chief Financial Officer and Treasurer
DJO Finance LLC
1430 Decision Street
Vista, CA 92081

**Re: DJO Finance LLC
Form 10-K for the Fiscal Year Ended December 31, 2013
Filed February 25, 2014
File No. 333-142188**

Dear Ms. Crawford:

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/ Martin James

Martin James
Senior Assistant Chief Accountant