



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2013

Via E-mail

Mr. C. Scott Brannan  
Senior Vice President, Finance, Chief Financial Officer  
and Treasurer  
Colfax Corporation  
8170 Maple Lawn Boulevard, Suite 180  
Fulton, Maryland 20759

**Re: Colfax Corporation**  
**Form 10-K for the fiscal year ended December 31, 2012**  
**Filed February 19, 2013**  
**File No. 001-34045**

Dear Mr. Brannan:

We have reviewed your filing and correspondence dated April 5, 2013 and we have the following comments.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2012

Item 8. Financial Statements

1. Further to your responses to prior comments 1 and 6, in future filings, please include the disclosures required by FASB ASC 805-10-50-2 and FASB ASC 280-10-50-41.

C. Scott Brannan  
Colfax Corporation  
April 11, 2013  
Page 2

Note 17. Segment Information, page 85

2. We note from your response to prior comment 5 that you aggregate your fluid handling and gas handling operating segments. In future filings please disclose this fact. Refer to FASB ASC 280-10-50-21.

You may contact Praveen Kartholy at (202) 551-3778 or Kate Tillan, Assistant Chief Accountant, at (202) 551-3604 if you have questions regarding comments on the financial statements and related matters. You may also contact me at (202) 551-3671 with any other questions.

Sincerely,

/s/ Kate Tillan for

Martin James  
Senior Assistant Chief Accountant