



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

October 23, 2018

Via Facsimile

Christopher M. Hix  
Senior Vice President, Chief Financial Officer and Treasurer  
Colfax Corporation  
420 National Business Parkway, 5<sup>th</sup> Floor  
Annapolis Junction, MD 20701

**Re: Colfax Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 16, 2018**  
**File No. 1-34045**

Dear Mr. Hix:

We refer you to our comment letter dated October 4, 2018 regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Ronald Mueller, Esq.  
Gibson, Dunn & Crutcher LLP

Amanda Ravitz  
Assistant Director