



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2024

Robert Reffkin  
Chairman of the Board of Directors and Chief Executive Officer  
Compass, Inc.  
110 Fifth Avenue, 4th Floor  
New York, NY 10011

**Re: Compass, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**File No. 001-40291**  
**Filed April 18, 2024**

Dear Robert Reffkin:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Disclosure Review Program