



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

DIVISION OF
CORPORATION FINANCE

February 3, 2023

Timothy Fitzsimmons
Chief Financial and Accounting Officer
CompoSecure, Inc.
309 Pierce Street
Somerset , New Jersey 08873

Re: CompoSecure, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 14, 2022
Form 10-Q for the Quarterly Period Ended June 30, 2022
Filed August 9, 2022
File No. 001-39687

Dear Timothy Fitzsimmons:

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,

Division of Corporation Finance
Office of Crypto Assets