





May 8, 2006

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Mr. Larry Spigel

Re: Compass Diversified Trust (the "**Trust**") and Compass Group Diversified Holdings LLC (the "**Company**")  
Registration Statement on Form S-1 (File Nos. 333-130326, 333-130326-01) and Form 8-A (Registration No. 0-51937)

Ladies and Gentlemen,

In accordance with Rule 461 under the Securities Act of 1933, as amended, we respectfully request acceleration of effectiveness of the above-referenced Registration Statement on Form S-1, as amended (the "**Form S-1**"), to 3:00 p.m. on Wednesday May 10, 2006, or as soon thereafter as practicable.

Also, in accordance with Section 12(g) of the Securities Exchange Act of 1934, as amended, and the General Instructions to Form 8-A, we respectfully request that the above-referenced Form 8-A become effective upon the effectiveness of the Form S-1.

Compass Diversified Trust  
By: Compass Group Diversified Holding LLC, as sponsor

By: /s/ James J. Bottiglieri  
Name: James J. Bottiglieri  
Title: Chief Financial Officer

Compass Group Diversified Holdings LLC

By: /s/ James J. Bottiglieri  
Name: James J. Bottiglieri  
Title: Chief Financial Officer

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Baltimore, MD 21202  
(410) 685-2600

May 8, 2006

**Via Facsimile (202-772-9205) and EDGAR**

Mr. Larry Spigel  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE  
Washington, DC 20549

RE: **Compass Diversified Trust (the "Trust") and Compass Group Diversified Holdings LLC (the "Company") Registration Statement on Form S-1 (File Nos. 333-130326; 333-130326-01)**

Ladies and Gentlemen:

In accordance with rule 461 of the Rules and Regulations of the Securities and Exchange Commission promulgated under the Securities Act of 1933, as amended, we hereby join the Trust and the Company in requesting acceleration of effectiveness of the above-referenced Registration Statement on Form S-1, as amended (the "Form S-1"), to Wednesday, May 10, 2006 at 3:00 p.m. Eastern time, or as soon thereafter as practicable. The Company and the Trust have also requested that the registration statement on Form 8-A (Registration No. 0-51937) become effective upon the effectiveness of the Form S-1.

The Corporate Financing Department of the National Association of Securities Dealers, Inc. has advised us that it has decided to raise no objections with regard to the fairness and reasonableness of the underwriting terms and arrangements as proposed in the above-referenced registration statement and the underwriting documents previously filed with the Corporate Financing Department. You may confirm this information by calling Gabriela Aguero or Joani Ward of the National Association of Securities Dealers, Inc. at (240) 386-4623.

Very truly yours,

FERRIS, BAKER WATTS, INCORPORATED

By: /s/ Samer S. Tahboub  
Samer S. Tahboub  
Vice president

Cc: Cliff Booth  
Michael P. Reed, Esq.