

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

April 16, 2013

<u>Via E-mail</u> 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 completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James Senior Assistant Chief Accountant