



DIVISION OF
CORPORATION FINANCE

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

August 13, 2010

VIA U.S. MAIL

G. Scott Faison
Senior Vice President, Finance and
Chief Financial Officer
Colfax Corporation
8730 Stony Point Parkway, Suite 150
Richmond, VA 23235

**Re: Colfax Corporation
Form 10-K for the fiscal year ended December 31, 2009
Filed February 25, 2010
File No. 001-34045**

Dear Mr. Faison:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio
Accounting Branch Chief