



DIVISION OF
CORPORATION FINANCE

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

December 20, 2011

Via E-mail

A. Lynne Puckett
Senior Vice President, General Counsel
and Secretary
Colfax Corporation
8170 Maple Lawn Boulevard
Fulton, MD 20759

**Re: Colfax Corporation
Preliminary Proxy Statement on Schedule 14A
Filed October 13, 2011
File No. 001-34045**

Dear Ms. Puckett:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brian Cascio

Brian Cascio
Accounting Branch Chief

cc: James A. McDonald
Skadden, Arps, Slate, Meagher & Flom