

February 3, 2023

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

Fiscal Year Ended December 31, 2021

2022

Quarterly Period Ended June 30, 2022

2022

Re: CompoSecure, Inc.  
Form 10-K for the

Filed March 14,

Form 10-Q for the

Filed August 9,

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