

January 31, 2022

Jonathan Wilk
Chief Executive Officer
CompoSecure, Inc.
309 Pierce Street
Somerset, NJ 08873

Statement on Form S-1
2022

Re: CompoSecure, Inc.
Registration

Filed January 25,

File No. 333-262341

Dear Mr. Wilk:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eric

Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance