



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2021

Warren B. Kanders  
Executive Chairman and Director  
Clarus Corporation  
2084 East 3900 South  
Salt Lake City, Utah 84124

**Re: Clarus Corporation  
Registration Statement on Form S-4  
Filed March 10, 2021  
File No. 333-254107**

Dear Mr. Kanders:

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 Andi Carpenter at 202-551-3645 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing