



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

June 27, 2008

via U.S. mail and facsimile

Mr. Angelo Brisimitzakis  
President and Chief Executive Officer  
Compass Minerals International, Inc.  
9900 West 109<sup>th</sup> Street, Suite 600  
Overland Park, KS 66210

**Re: Compass Minerals International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 22, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 4, 2008**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2008**  
**Filed April 29, 2008**  
**File No. 1-31921**

Dear Mr. Brisimitzakis:

We have reviewed your filings and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Definitive Proxy Statement on Schedule 14A filed April 4, 2008

Please confirm in writing that you will comply with comments 1-7 in all future filings. Provide us also with an example of the disclosure you intend to use. Please understand that after our review of your responses, we may raise additional comments.

Compensation Discussion & Analysis, page 16

Elements of Compensation, page 19

Annual Incentive Compensation Plan, page 19

Personal Performance Goals, page 19

1. We note your disclosure that twenty percent of each named executive officer's annual incentive plan award target amount is based on personal performance, and that personal performance objectives are both quantitative and qualitative. Please disclose the specific personal performance goals or objectives for each of the named executive officers in fiscal 2007. See Item 402(b)(2)(vii).

Similarly, please disclose the specific "performance hurdle" established by your compensation committee in connection with your long-term equity incentive awards for fiscal 2007.

To the extent you believe that disclosure of the individual performance goals with respect to your annual incentive plan award or disclosure of the "performance hurdle" in connection with your long-term equity incentive awards is not required because such disclosure would result in competitive harm such that it could be excluded under Instruction 4 to Item 402(b) of Regulation S-K, please provide on a supplemental basis a detailed explanation supporting your conclusion. Please also note that to the extent disclosure of the performance-related factors would cause competitive harm, you are required to discuss how difficult it will be for you to achieve the target levels or other factors.

2. Please disclose how the compensation committee applied its consideration of the personal performance of each named executive officer when determining his 2007 annual incentive plan award.

Long-Term Equity Incentives, page 21

3. Please clarify whether your compensation committee considered factors other than the "performance hurdle" in determining the number of stock options and restricted stock units to grant to each named executive officer in fiscal 2007. If applicable, please disclose any such other factors.

Director Compensation, page 30

4. With respect to the stock awards granted to each director for fiscal 2007, please disclose by footnote to the appropriate column in your director compensation

- table the grant date fair value of each such award computed in accordance with FAS 123R. See the Instruction to Item 402(k)(2)(iii) and (iv) of Regulation S-K.
5. Please disclose by footnote to the appropriate column in your director compensation table the aggregate number of stock awards and the aggregate number of option awards, if any, outstanding at fiscal year end. See the Instruction to Item 402(k)(2)(iii) and (iv) of Regulation S-K.
  6. Please disclose the assumptions made in the valuation of the shares of common stock granted to each director for fiscal 2007. See Instruction to Item 402(k) and Instruction to Item 402(c)(2)(v) and (vi).
  7. Please disclose as narrative to your director compensation table the material terms of your directors' deferred compensation plan. See Item 402(k)(3) of Regulation S-K. For example, we note the disclosure set forth in footnote 11 to your financial statements in your annual report on Form 10-K for your fiscal year ended December 31, 2007 regarding the conversion of deferred fees into units equivalent to the value of your common stock, the distribution of such units following resignation from the board, and the related entitlement to additional dividends in the form of units.

Quarterly report on Form 10-Q for the quarter ended March 31, 2008

Controls and Procedures, page 15

Evaluation of Disclosure Controls and Procedures, page 15

8. We note your disclosure regarding the conclusions of your officers regarding the effectiveness of your disclosure controls and procedures as of March 31, 2008. In future filings, please disclose, if true, that your officers concluded that your controls and procedures were effective to ensure that information required to be disclosed in the reports that you file and submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the Commission's rules and forms, rather than "as and when required." In addition, in future filings, please revise to clarify, if true, that your officers concluded that your disclosure controls and procedures are also effective to ensure that information required to be disclosed in the reports that you file or submit under the Exchange Act is accumulated and communicated to your management, including your chief executive officer and chief financial officer, to allow timely decisions regarding required disclosure. See Exchange Act Rule 13a-15(e).

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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You may contact Laura Nicholson at (202) 551-3584 or, in her absence, Michael Karney at (202) 551-3847 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: M. Karney  
L. Nicholson