



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 2, 2008

via U.S. mail and facsimile

Mr. Angelo Brisimitzakis
President and Chief Executive Officer
Compass Minerals International, Inc.
9900 West 109th 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
File No. 1-31921

Dear Mr. Brisimitzakis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: L. Nicholson