



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

DIVISION OF  
CORPORATION FINANCE

February 10, 2011

Angelo C. 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, 2009  
Filed February 22, 2010  
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,

Anne Nguyen Parker  
Branch Chief