



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2018

Francis Malecha  
President and Chief Executive Officer  
Compass Minerals International, Inc.  
9900 West 109th Street  
Suite 100  
Overland Park, KS 66210

**Re: Compass Minerals International, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 27, 2018**  
**File No. 001-31921**

Dear Mr. Malecha:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Theresa Womble