



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2023

Lorin Crenshaw  
Chief Financial Officer  
Compass Minerals International, Inc.  
9900 West 109th Street, Suite 100  
Overland Park, KS 66210

**Re: Compass Minerals International, Inc.**  
**Form 10-KT for the transition period from January 1, 2021 to September 30,**  
**2021**  
**Filed November 30, 2021**  
**File No. 001-31921**

Dear Lorin Crenshaw:

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 Energy & Transportation