



DIVISION OF  
CORPORATION FINANCE

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

September 29, 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.  
Registration Statement on Form S-3  
Filed September 21, 2023  
File No. 333-274622**

Dear Lorin Crenshaw:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Francesca L. Odell