



DIVISION OF  
CORPORATION FINANCE

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

October 22, 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 limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2017

Notes to Consolidated Financial Statements

7. Income taxes, page 65

1. We note that in the third quarter of 2017, you released approximately \$25 million of valuation allowance related to the Brazilian deferred tax assets you acquired in connection with your purchase of Produquímica. We also understand that you finalized your purchase price allocation as of September 30, 2017. Please tell us the facts and circumstances that led to the release of your valuation allowance and your consideration of ASC 805-740-45-2 in determining whether to record the change in valuation allowance to income tax expense or as an adjustment to goodwill during the measurement period.

Francis Malecha  
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In closing, 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.

You may contact Brian McAllister at (202) 551-3341 or Craig Arakawa at (202) 551-3650 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Theresa Womble