



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2020

James Standen  
Chief Financial 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, 2018**  
**Filed March 1, 2019**  
**File No. 001-31921**

Dear Mr. Standen:

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