

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

November 23, 2021

James Standen Chief Financial Officer Compass Minerals International, Inc. 9900 West 109th Street, Suite 100 Overland Park, Kansas 66210

> Re: Compass Minerals International, Inc. Form 10-K for the Fiscal Year Ended December 31, 2020 Filed February 26, 2021 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