UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21145

In the Matter of	:	
Compass Minerals International, Inc.,	:	**AMENDED PLAN OF DISTRIBUTION**
Respondent.	:	

I. OVERVIEW

1. The Division of Enforcement has submitted this Amended Plan of Distribution (the "Plan") to the United States Securities and Exchange Commission (the "Commission") in accordance with Rule 1105(g) of the Commission's Rules on Fair Fund and Disgorgement Plans (the "Commission's Rules"), 17 C.F.R. § 201.1105(g), due to the discovery of a scrivener's error in the Plan of Allocation that causes improper treatment of shares sold on or after October 23, 2018. The changes do not alter the structure or scope of the methodology used to calculate losses, however, the changes are necessary for the proper and intended calculation of losses, and to ensure fair treatment of all harmed investors. This Plan provides for the distribution of a Fair Fund (the "Fair Fund"), comprised of civil money penalties collected from Compass Minerals International, Inc. ("Compass" or the "Respondent") in the above-captioned matter.[1]

2. As described more specifically below, the Plan seeks to compensate investors who were harmed, by the Respondent's conduct described in the Order, in connection with various disclosure violations. As calculated using the methodology detailed in the Plan of Allocation (attached as Exhibit A), investors will be compensated for their losses on shares of Compass common stock (the "Security") that were purchased or acquired between March 2, 2017, and October 22, 2018, inclusive (the "Relevant Period") due to the misconduct of the Respondent. In the view of the Commission staff and the Fund Administrator, this methodology constitutes a fair and reasonable allocation of the Fair Fund.

[1] *See* Order Instituting Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings, and Imposing a Cease-and-Desist Order, Securities Act Rel. No. 11107 (Sept. 23, 2022) (the "Order").

3. The Commission has custody of the Fair Fund and shall retain control of the assets of the Fair Fund. The Plan is approved by the Commission, and the Commission retains jurisdiction over its implementation.

II. BACKGROUND

4. On September 23, 2022, the Commission issued the Order instituting and simultaneously settling cease-and-desist proceedings against the Respondent. In the Order, the Commission found various disclosure violations. From 2017 to 2018, Compass made repeated misrepresentations about its plans to reduce costs and about the production levels at its Goderich salt mine. These misrepresentations were the consequence of a deficient disclosure process at the company in which statements to investors were not reviewed by personnel who were sufficiently knowledgeable about both Compass's operations and its disclosure obligations. The failures in Compass's disclosure controls and procedures resulted not only in material misstatements about the mine, but in the company's senior management not having sufficient information about environmental issues caused by a facility it owned in Brazil to make appropriate determinations about disclosures.

5. Compass calls its Goderich salt mine in Canada the "crown jewel" of its asset portfolio. Between 2015 and 2019, Compass upgraded its mining system at Goderich from drilling-and-blasting to continuous mining and continuous haulage ("CMCH") primarily in an effort to reduce costs. In 2017, Compass told investors this upgrade was "progressing on plan" and that it would generate $30 million in annual savings for the company beginning in 2018—equivalent to about a 17% increase in the company's operating income. These statements were materially misleading. Goderich's new mining system was unable to produce enough salt during this period to save the company money. To the contrary, the production shortfalls caused by the upgrade required the company to incur additional expenses that substantially increased costs for Compass, and the company's experience implementing the upgrade showed this would continue. Compass did not disclose these facts, which substantially undermined Compass's statements about the upgrade. In early 2018, Compass told investors the upgrade had already saved the company $5 million in 2017. This was not true. While the upgrade had reduced certain expenses by about $1 million, overall, in 2017, the upgrade had instead increased costs that year.

6. During this period, Compass also misrepresented the amount of salt it was mining and that it was able to produce at Goderich using the installed CMCH equipment, and it failed to disclose as required how the known and ongoing production shortfalls it was experiencing were reasonably expected to reduce its future operating income. After Compass disclosed in October 2018 that continuing production shortfalls at the Goderich mine were significantly impacting its financial results, the company's share price declined significantly. In addition to these violations involving Goderich, from the fourth quarter of 2017 to the first quarter of 2022, Compass failed to adequately assess the financial consequences of a recently acquired subsidiary's failures to comply with environmental regulations in Brazil. Finally, Compass filed materially misstated financials due to its use of a salt interim inventory accounting methodology that did not comply with Generally Accepted Accounting Principles (GAAP). The Commission ordered the Respondent to pay a $12,000,000 civil money penalty to the Commission. The Commission also

created the Fair Fund, pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, so the penalty collected can be distributed to harmed investors.

7. The Respondent has paid in full. The Fair Fund has been deposited in a Commission-designated account at the United States Department of the Treasury, and any accrued interest will be added to the Fair Fund.

III. DEFINITIONS

As used in this Plan, the following definitions will apply:

8. **"Administrative Costs"** shall mean any administrative costs and expenses, including without limitation the fees and expenses of the Tax Administrator and the Fund Administrator, tax obligations, bond premium expenses, and investment and banking costs.

9. "**Claim Form**" means the form designed by the Fund Administrator, in consultation with the Commission staff, for the filing of claims in accordance with this Plan. The Claim Form will require, at a minimum, sufficient documentation reflecting any Preliminary Claimant's purchases and dispositions of the Security during the Relevant Period such that eligibility under the Plan can be determined, tax identification and other related information from the Preliminary Claimant as determined necessary by the Fund Administrator in coordination with the Tax Administrator, and a certification that the Preliminary Claimant is not an Excluded Party.

10. **"Claim Status Notice"** means the notice sent by the Fund Administrator within 45 days of the Claims Bar Date to any Preliminary Claimant that submitted a deficient Claim Form. The Claim Status Notice will provide to each Preliminary Claimant whose claim is deficient, in whole or in part, the reason(s) for the deficiency and in the event the claim is denied, the Claim Status Notice will state the reason(s) for such denial. The Claim Status Notice will also notify the Preliminary Claimant of the opportunity to cure any deficiency, request reconsideration, or dispute the determination made by the Fund Administrator and provide instructions regarding what is required to do so.

11. "**Claims Bar Date**" means the date established in accordance with this Plan by which a Preliminary Claimant's Claim Form must be postmarked or submitted electronically in order to receive consideration under the Plan. The Claims Bar Date shall be 90 days after the initial mailing of the Plan Notice. Claim Forms submitted by Preliminary Claimants postmarked or received after the Claims Bar Date will not be accepted unless the Fund Administrator is directed to do so by the Commission staff.

12. "**Determination Notice**" shall mean the written notice sent by the Fund Administrator to all Preliminary Claimants who timely submitted a Claim Form notifying the Preliminary Claimant of its eligibility determination. The Determination Notice will further provide each Preliminary Claimant that is determined to be an Eligible Claimant with his, her, or its calculated Recognized Loss. The Determination Notice will constitute the Fund Administrator's final ruling regarding the eligibility status of the claim.

13. "**Distribution Payment**" means a payment from the Fair Fund to a Payee in accordance with the terms of this Plan.

14. "**Eligible Claimant**" means a Preliminary Claimant, who is not an Excluded Party, who submitted a valid Claim Form and has suffered a Recognized Loss, as calculated in accordance with the Plan of Allocation.

15. **"Excluded Party"** shall mean:

(a) The Respondent;

(b) Present or former officers or directors of Respondent or any assigns, creditors, heirs, distributees, spouses, parents, dependent children or controlled entities of any of the foregoing Persons or entities;

(c) Any employee or former employee of the Respondent or any of its affiliates who has been terminated for cause or has otherwise resigned, in connection with the conduct described in the Order;

(d) Any Person who, as of the Claims Bar Date, has been the subject of criminal charges related to the conduct described in the Order or any related Commission action;

(e) Any firm, trust, corporation, officer, or other entity in which Respondent has or had a controlling interest;

(f) The Fund Administrator, its employees, and those Persons assisting the Fund Administrator in its role as the Fund Administrator; or

(g) Any purchaser or assignee of another Person's right to obtain a recovery from the Fair Fund for value; provided, however, that this provision shall not be construed to exclude those Persons who obtained such a right by gift, inheritance or devise.

The Claim Form will require claimants to certify that they are not an Excluded Party. All Excluded Parties will be deemed ineligible to participate in the distribution of the Fair Fund.

16. "**Fair Fund**" means the fund created by the Commission pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, for the benefit of investors harmed by Respondent's violations described in the Order.

17. "**Net Available Fair Fund"** means the Fair Fund, plus any interest or earnings, less Administrative Costs.

18. "**Payee**" means an Eligible Claimant whose Recognized Loss calculates, in accordance with the Plan of Allocation, to a distribution amount equal to or greater than $10.00 who will receive a Distribution Payment.

19. "**Person**" means natural individuals as well as legal entities such as corporations, partnerships, or limited liability companies.

20. "**Plan Notice**" means a written notice from the Fund Administrator to Preliminary Claimants informing them of the Fair Fund; the Plan and its eligibility requirements; explaining how to submit a claim, including instructions for any online claims process; and how to obtain a copy of the approved Plan and Claim Form by request or from the Fair Fund's website. The Plan Notice will also be available on the Fair Fund's website that is maintained by the Fund Administrator. The initial mailing of the Plan Notice is the mailing sent by the Fund Administrator in accordance with paragraph 38.

21. "**Plan of Allocation**" means the methodology used by the Fund Administrator to calculate if a Preliminary Claimant has suffered a Recognized Loss. The Plan of Allocation is attached as Exhibit A.

22. "**Preliminary Claimant**" shall mean a Person, or their lawful successors, identified by the Fund Administrator as having a possible claim to recover from the Fair Fund under this Plan, or a Person asserting prior to the Claims Bar Date that he, she, or it has a possible claim to recover from the Fair Fund under this Plan, as a result of transactions in the Security during the Relevant Period.

23. "**Recognized Loss**" means the amount of loss calculated in accordance with the Plan of Allocation.

24. "**Relevant Period**" means the period of time between March 2, 2017, and October 22, 2018, inclusive.

25. "**Security**" refers to shares of Compass common stock registered with the Commission and traded under the symbol "CMP".

26. **"Summary Notice"** means the notice published in print or internet media that shall include, at a minimum, a statement of the purpose of the Fair Fund and the Plan, the means of obtaining a Claim Form and Plan Notice, and the Claims Bar Date. The Summary Notice will be published and will appear within ten (10) days of the initial mailing of the Plan Notice.

27. "**Third Party Filer**" means a third-party, including without limitation a nominee, custodian, or an intermediary holding in street name, who is authorized to submit and submits a claim(s) on behalf of one or more Preliminary Claimants. Third Party Filer does not include assignees or purchasers of claims that are excluded from receiving Distribution Payments under paragraph 15.

IV. TAX COMPLIANCE

28. On July 22, 2024, the Commission appointed Heffler, Radetich & Saitta, LLP as the tax administrator (the "Tax Administrator") for the Fair Fund to handle the tax obligations of the Fair Fund.[2] The Tax Administrator will be compensated for reasonable fees and expenses from the Fair Fund in accordance with its 2022-2024 Engagement Letter Agreement with the Commission.[3]

29. The Fair Fund constitutes a Qualified Settlement Fund ("QSF") under Section 468B(g) of the Internal Revenue Code of 1986, as amended, 26 U.S.C. § 468B(g), and related regulations, 26 C.F.R. §§ 1.468B-1 through 1.468B-5. The Tax Administrator is the administrator of such QSF, for purposes of Treas. Reg. § 1.468B-2(k)(3)(I) and shall satisfy the tax-related administrative requirements imposed by Treas. Reg. § 1.468B-2, including, but not limited to:

(a) Obtaining a taxpayer identification number;

(b) Requesting funds necessary for the timely payment of all applicable taxes, the payment of taxes for which the Tax Administrator has received funds, and the filing of applicable returns; and

(c) Fulfilling any information reporting or withholding requirements required for distributions from the Fair Fund.

30. All tax obligations will be paid from the Fair Fund, subject to the review and approval of Commission staff.

V. FUND ADMINISTRATOR

31. On November 26, 2024, the Commission appointed Simpluris Inc., as the fund administrator for the Fair Fund (the "Fund Administrator"), and the Fund Administrator has obtained a bond in the amount of $12,000,000, as ordered.[4] Pursuant to Rule 1105(a) of the Commission's Rules, 17 C.F.R. § 201.1105(a), the Fund Administrator may be removed at any time by order of the Commission or hearing officer.

32. The Fund Administrator will be responsible for administering the Fair Fund in accordance with the Plan. This will include, among other things, taking reasonable steps to identify and contact Preliminary Claimants; obtaining mailing information for Preliminary Claimants; establishing a website and staffing a call center to address inquiries during the claims process; developing a claims database; preparing accountings; cooperating with the Tax Administrator appointed by the Commission to satisfy any tax liabilities and to ensure compliance with income tax reporting requirements, including but not limited to Foreign

[2] *See* Order Appointing Tax Administrator, Exchange Act Rel. No. 100573 (July 22, 2024).
[3] *See* Omnibus Order Directing the Engagement of Two Tax Administrators for Appointment on a Case-By-Case Basis in Administrative Proceedings that Establish Distribution Funds, Exchange Act Rel. No. 94845 (May 4, 2022).
[4] *See* Order Appointing Fund Administrator, Setting Administrator's Bond Amount and Authorizing the Approval and Payment of Fees and Expenses of Administration, Exchange Act Rel. No. 101761 (Nov. 26, 2024).

Account Tax Compliance Act (FATCA); advising Preliminary Claimants of deficiencies in claims and providing an opportunity to cure any documentary defects; taking antifraud measures, such as identifying false, ineligible and overstated claims; making determinations under the criteria established herein as to Preliminary Claimant's eligibility; advising Preliminary Claimants of final claim determinations; disbursing the Fair Fund in accordance with this Plan, as ordered by the Commission; and researching and reconciling errors and reissuing payments, when possible.

33. To carry out the purposes of this Plan, the Fund Administrator is authorized to make and implement immaterial changes to the Plan upon agreement of the Commission staff. If a change is deemed to be material by the Commission staff, Commission approval is required prior to implementation by amending the Plan.

34. The Fund Administrator may extend any procedural deadline contained in the Plan for good cause shown, if agreed upon by the Commission staff.

35. The Fund Administrator is authorized to enter into agreements with third parties as may be appropriate or necessary in the administration of the Fair Fund, provided such third parties are not excluded pursuant to other provisions of this Plan. In connection with such agreements, the third parties shall be deemed to be agents of the Fund Administrator under this Plan.

36. The Fund Administrator will be entitled to payment from the Fair Fund of reasonable fees and expenses, including the bond premium, incurred in the performance of its duties (including any such fees and expenses incurred by agents, consultants or third parties retained by the Fund Administrator in furtherance of its duties).

VI. ADMINISTRATION OF THE FAIR FUND

Identification of and Notification to Preliminary Claimants

37. The Fund Administrator will, insofar as practicable, use its best efforts to identify Preliminary Claimants from a review of trading records, obtaining records from registered broker-dealers and investment advisors, and seeking information from any other source available to it. The Fund Administrator may also engage a third-party firm, after consultation with and approval of the Commission staff, to assist in identifying Preliminary Claimants to maximize the participation rate in the Fair Fund.

38. Within 60 days after Commission approval of the Plan, the Fund Administrator shall:

(a) design and submit the Plan Notice and the Claim Form to the Commission staff for review and approval;

(b) create a mailing and claim database of all Preliminary Claimants based upon information identified by the Fund Administrator;

(c) run a National Change of Address search to retrieve updated addresses for all records in the database, thereby ensuring the mailing information for Preliminary Claimants is up-to-date;

(d) email and/or mail a Plan Notice to each Preliminary Claimant identified by the Fund Administrator and to the Fund Administrator's list of banks, brokers, and other nominees in accordance with paragraph 43;

(e) establish and maintain a website devoted solely to the Fair Fund. The Fair Fund's website, located at www.compassmineralsfairfund.com, will make available a copy of the approved Plan; provide information regarding the claims process and eligibility requirements for participation in the Fair Fund in the form of frequently asked questions; include in downloadable form, the Claim Form and other related materials; and such other information the Fund Administrator believes will be beneficial to Preliminary Claimants;

(f) establish and maintain a toll-free telephone number, (866) 675-2446, for Preliminary Claimants to call to speak to a live representative of the Fund Administrator during its regular business hours or, outside of such hours, to hear prerecorded information about the Fair Fund. The toll-free number will be listed on all correspondence from the Fund Administrator to Preliminary Claimants as well as on the Fair Fund's website; and

(g) establish and maintain a traditional mailing address and an email address which will be listed on all correspondence from the Fund Administrator to Preliminary Claimants as well as on the Fair Fund's website.

39. The Fund Administrator will publish the Summary Notice on the internet and/or in print media acceptable to Commission staff within 10 days of the initial mailing of the Plan Notice

40. The Commission staff retains the right to review and approve any material posted on the Fair Fund's website, any material mailed, and any scripts used in connection with any communication with Preliminary Claimants.

41. In all materials that refer to the Claims Bar Date, the filing deadline will be clearly identified with the calendar date, which is 90 days from the date of the initial mailing of the Plan Notice.

42. The Fund Administrator will promptly provide a Plan Notice and/or Claim Form to any Preliminary Claimant upon request made via mail, phone, or email prior to the Claims Bar Date.

43. The Fund Administrator will send by mail, email, or other means, the Plan Notice to the Fund Administrator's list of banks, brokers, and other nominees, as well as any other institutions identified during the outreach process, that may have records of the Security during the Relevant Period (collectively, the "Nominees or Custodians"). The Fund Administrator will request that these entities, to the extent that they were record holders for beneficial owners of the Security:

(a) within 14 days of the Nominees' or Custodians' receipt of the Plan Notice, notify and send the Plan Notice to the respective beneficial owners and as requested, provide to the beneficial owners a Claim Form, so that the beneficial owners may timely file a claim. The burden will be on the Nominees or Custodians to ensure the claims process information, including, if requested, the Claim Form, Plan Notice and other relevant materials, is properly disseminated to the beneficial owners; and/or

(b) provide to the Fund Administrator, within 14 days of receipt of the Plan Notice, a list of last known names and addresses for all beneficial owners for whom/which they purchased or acquired, as the record holder, the Security during the Relevant Period, so that the Fund Administrator can communicate with the beneficial owners directly.

44. An unlimited number of Plan Notices and Claim Forms may be downloaded by the Nominees or Custodians. In the event paper copies are needed, the Fund Administrator may provide no more than 50 additional copies of the materials relevant to submitting a claim to any Nominee or Custodian requesting it for the purpose of distribution to beneficial owners.

45. Documented reasonable out-of-pocket expenses incurred by the Nominees or the Custodians, which would not have been incurred but for compliance with paragraph 43, shall be reimbursed from the Fair Fund. The amount of such expenses allowed will be at the discretion of the Fund Administrator, in consultation with the Commission staff. Unless otherwise determined by the Fund Administrator in consultation with the Commission staff, out-of-pocket expenses based on the following rates will be considered reasonable:

(a) a maximum of $0.03 per Plan Notice and/or Claim Form, plus postage at the pre-sort postage rate per Plan Notice and/or Claim Form actually mailed;

(b) a maximum of $0.05 per email of the Plan Notice with a link to the Claim Form; or

(c) $0.20 per name, address, and email address provided to the Fund Administrator, up to a maximum of amount of $1,500.00.

46. The Fund Administrator will attempt to locate any Preliminary Claimant whose mailing is returned as "undeliverable" and will document all such efforts. The Fund Administrator shall use its best efforts to make use of commercially available resources and other

reasonably appropriate means to obtain updated addresses in response to "undeliverable" notices and forward any returned mail for which an updated address is provided or obtained. The Fund Administrator will make available, upon request by the Commission staff, a list of all Preliminary Claimants whose Plan Notice have been returned as "undeliverable" due to incorrect addresses and for which the Fund Administrator has been unable to locate current addresses.

Filing a Claim

47. To avoid being barred from asserting a claim, on or before the Claims Bar Date, each Preliminary Claimant must submit to the Fund Administrator a properly completed Claim Form reflecting such Preliminary Claimant's claim, together with all required supporting documentation as the Fund Administrator, in its discretion, deems necessary or appropriate to substantiate the claim. Without limitation, this information may include third party documentary evidence of purchases and dispositions of the Security during the Relevant Period, as well as holdings of the Security at pertinent dates.

48. Electronic claims submission is encouraged; the Plan Notice will include instructions on how Preliminary Claimants can submit their claims electronically via the Fair Fund's website. If using the web-based claim filing option, a Preliminary Claimant must submit his, her, or its claim to the Fund Administrator by 11:59 p.m. EST on the Claims Bar Date. The Plan Notice will also include instructions for submission of claims if the Preliminary Claimant is unable to submit his, her, or its claim electronically.

49. The burden will be upon the Preliminary Claimant to ensure that his, her or its Claim Form has been properly and timely received by the Fund Administrator. A Claim Form that is postmarked or otherwise received after the Claims Bar Date will not be accepted unless the deadline is extended by the Fund Administrator for good cause shown, after consultation with the Commission staff.

50. All Claim Forms and supporting documentation necessary to determine a Preliminary Claimant's eligibility to receive a distribution from the Fair Fund under the terms of the Plan must be endorsed by a declaration executed by the Preliminary Claimant under penalty of perjury under the laws of the United States. The declaration must be executed by the Preliminary Claimant, unless the Fund Administrator accepts such declaration from a Person authorized to act on the Preliminary Claimant's behalf, whose authority is supported by such documentary evidence as the Fund Administrator deems necessary.

51. When submitting claims to the Fair Fund on behalf of its clients, all Third-Party Filers must use the electronic filing template provided by the Fund Administrator in this matter. Third Party Filers that do not comply with the template and format provided by the Fund Administrator may be rejected. Third Party Filers must also submit a signed master proof of claim and release, as well as proof of authority to file on behalf of the claimant(s) at the time the electronic file of transactions is submitted. Failure to do so may result in rejection of the claim.

52. Each Third-Party Filer must establish the validity and amount of each claim in its submission. Third Party Filers must submit such supporting documentary evidence of purchases,

dispositions, and holdings of the Security as the Fund Administrator deems necessary or appropriate to substantiate each individual claim. Without limitation, this includes the complete name of the Preliminary Claimant (beneficial account owner) and its TIN (for individuals) or EIN (for companies), sufficient contact information to confirm the identity of the beneficial owner, and documentation from the original bank, broker or other institution of purchases and dispositions of the Security (account statements, confirmations and other documentation of purchases and dispositions), as well as holdings of the Security on pertinent dates. The Fund Administrator will have the right to request, and the Third-Party Filer will have the burden of providing to the Fund Administrator, any additional information and/or documentation deemed necessary by the Fund Administrator to substantiate the claim(s) contained in the submission. Documentation from a Third-Party Filer that is not acceptable to the Fund Administrator will result in rejection of the affected claim(s). The determination of the Fund Administrator to reject a claim for insufficient documentation, as reflected in the Determination Notice, is final and within the discretion of the Fund Administrator.

53. The receipt of the Security by gift, inheritance, devise, or operation of law will not be deemed to be a purchase of Security, nor will it be deemed an assignment of any claim relating to the purchase of such Security unless specifically so provided in the instrument of inheritance. The recipient of the Security as a gift, inheritance, devise or by operation of law will be eligible to file a Claim Form and participate in the distribution of the Fair Fund to the extent the original purchaser would have been eligible under the terms of the Plan. Only one claim may be submitted with regard to the same transactions in the Security, and in cases where duplicative claims are filed by the donor and donee, the donee claim will be honored, assuming it is supported by proper documentation.

54. Claims on behalf of a retirement plan covered by Section 3(3) of ERISA, 29 U.S.C.§ 1002(3), which do not include Individual Retirement Accounts and such plan's participants, are properly made by the administrator, custodian or fiduciary of the plan and not by the plan's participants. The Fund Administrator will distribute any payments on such claims directly to the administrator, custodian or fiduciary of the retirement plan. The custodian or fiduciary of the retirement plan will distribute any payments received in a manner consistent with its fiduciary duties and the governing account or plan provisions.

55. The Preliminary Claimant has the burden of notifying the Fund Administrator of a change in his, her or its current address and other contact information, and ensuring that such information is properly reflected on the Fund Administrator's records.

Review of Claims and Deficiency Process

56. The Fund Administrator will review all claim submissions and determine the eligibility of each Preliminary Claimant to participate in the Fair Fund by reviewing claim data and supporting documentation (or the lack thereof) and verifying the claim. Each Preliminary Claimant will have the burden of proof to establish the validity and amount of his, her or its claim. The Fund Administrator will have the right to request, and the Preliminary Claimant will have the burden of providing to the Fund Administrator, any additional information and/or documentation deemed relevant by the Fund Administrator.

57. The Fund Administrator will provide a Claim Status Notice within 45 days of the Claims Bar Date to each Preliminary Claimant who has filed a deficient Claim Form with the Fund Administrator. The Claim Status Notice will provide to each Preliminary Claimant whose claim is deficient, in whole or in part, the reason(s) for the deficiency (e.g., failure to provide required information or documentation). In the event the claim is denied, in whole or in part, the Claim Status Notice will state the reason(s) for such denial. The Claim Status Notice will also notify the Preliminary Claimant of the opportunity to cure any deficiency, request reconsideration, or dispute the determination made by the Fund Administrator and provide instructions regarding what is required to do so.

58. Any Preliminary Claimant with a deficient claim will have 30 days from the date of the Claim Status Notice to cure any deficiencies identified in the Claim Status Notice.

59. Any Preliminary Claimant seeking reconsideration of a denied claim must submit their request to the Fund Administrator in writing within 30 days of the date of the Claim Status Notice. All requests for reconsideration must include the necessary documentation to substantiate the basis upon which the Preliminary Claimant is requesting reconsideration of his, her, or its claim.

60. The Fund Administrator will have the authority, in its sole discretion, to waive technical claim deficiencies and approve claims on a case-by-case basis, or in groups of claims.

Claims Eligibility Determination

61. Within 30 days of the Claims Bar Date, the Fund Administrator will complete all claims determinations and send a Determination Notice to all Preliminary Claimants who timely submitted a Claim Form notifying the Preliminary Claimant of its eligibility determination. The Determination Notice will further provide to each Preliminary Claimant that is determined to be an Eligible Claimant with his, her, or its calculated Recognized Loss. The Determination Notice will constitute the Fund Administrator's final ruling regarding the eligibility status of the claim.

62. The Fund Administrator may consider disputes of an Eligible Claimant's Recognized Loss calculation if presented in writing to the Fund Administrator within 30 days of the date of the Determination Notice. Within 30 days of receiving an Eligible Claimant's dispute, the Fund Administrator will notify the Eligible Claimant, in writing, of its calculation of the Eligible Claimant's Recognized Loss after considering the dispute. This notice will constitute the Fund Administrator's final ruling regarding the loss calculations for the claim.

Distribution Methodology

63. Any Preliminary Claimant, who is not an Excluded Party, who submitted a valid Claim Form and has suffered a Recognized Loss, as calculated in accordance with the Plan of Allocation, will be deemed an Eligible Claimant.

64. No Distribution Payments will be made for less than $10.00. If an Eligible Claimant's distribution amount, in accordance with the Plan of Allocation, calculates to a distribution amount less than $10.00, that Eligible Claimant will be deemed ineligible to receive a Distribution Payment and his, her, or its distribution amount will be reallocated on a *pro-rata* basis to Eligible Claimants whose distribution amounts are greater than or equal to $10.00. All Eligible Claimants whose Recognized Loss calculates to a distribution amount equal to or greater than $10.00 will be deemed a Payee and receive a Distribution Payment.

Establishment of a Reserve

65. Before determining the amount of funds available for distribution and calculating each Payee's Distribution Payment, the Fund Administrator, in conjunction with the Tax Administrator, will establish a reserve to pay Administrative Costs and to accommodate any unexpected expenditures (the "Reserve").

66. After all disbursements and Administrative Costs are paid, any remaining amounts in the Reserve will become part of the Residual described in paragraph 89.

Preparation of the Payment File

67. Within 90 days following the date of the Determination Notices described above, paragraph 61, the Fund Administrator will compile and send to the Commission staff the Payee information, including the name, address, calculated Recognized Loss, and the amount of the Distribution Payment for all Payees (the "Payee List"). The Fund Administrator will also provide a Reasonable Assurances Letter to the Commission staff, representing that the Payee List: (a) was compiled in accordance with the approved Plan; (b) is accurate as to Payees' names, addresses, Recognized Losses and amounts of their Distribution Payment; (c) includes the number of Payees compensated; (d) the percentage of the Payee's Recognized Loss being compensated by the disbursement from the Fair Fund, and if applicable, the total percentage to include all prior disbursements; (e) the total amount of funds to be disbursed, and if applicable, includes the total amount of such funds to be withheld pursuant to paragraph 78; and (f) provides all information necessary to make a payment to each Payee.

The Escrow Account

68. Prior to the disbursement of funds from the Net Available Fair Fund, the Fund Administrator will establish an escrow account (the "Escrow Account") with a United States commercial bank that is a well-capitalized financial institution as defined by the Federal Reserve Act, Subpart D, 12 C.F.R. § 208.43 and that is not unacceptable to the Commission staff (the "Bank"), pursuant to an escrow agreement (the "Escrow Agreement") to be provided by Commission staff.

69. The Fund Administrator, pursuant to the Escrow Agreement, shall also establish with the Bank a separate deposit account (e.g., controlled distribution account, managed distribution account, linked checking and investment account) (the "Distribution Account"), insured by the Federal Deposit Insurance Corporation ("FDIC") up to the guaranteed FDIC pass

through limit. The Distribution Account shall be linked with the Escrow Account, and both shall be named, and records maintained, in accordance with the Escrow Agreement.

70. During the term of the Escrow Agreement, the portions of the Fair Fund transferred to the Escrow Account (the "Escrow Property"), shall be invested and reinvested in short-term U.S. Treasury securities backed by the full faith and credit of the United States Government or an agency thereof. The investment shall be, of a type and term necessary to meet the cash liquidity requirements for payments to Payees, tax obligations, and/or fees of the Tax Administrator and/or Fund Administrator, including investment or reinvestment in a bank account insured by the FDIC up to the guaranteed FDIC limit, or in money market mutual funds registered under the Investment Company Act of 1940 that invest 100% of their assets in direct obligations of the United States Government.

71. The Fund Administrator shall provide duplicate original bank and/or investment statements on any accounts established by the Fund Administrator to the Tax Administrator on a monthly basis and shall assist the Tax Administrator in obtaining mid-cycle statements, as necessary.

72. The Fund Administrator shall deposit or invest funds in the Escrow and Distribution Accounts so as to result in the maximum reasonable net return, taking into account the safety of such deposits or investments. In consultation with Commission staff, the Fund Administrator shall work with the Bank on an ongoing basis to determine an allocation of funds between the Escrow and Distribution Account.

73. All interest, dividends, and/or income earned by the Escrow Property will accrue for the benefit of the Escrow Property. All Administrative Costs associated with the Escrow and Distribution Accounts will be the responsibility of the Fund Administrator, who may be reimbursed for said costs as provided in this Plan. No such Administrative Costs may be paid to the Bank, its agents, and/or its affiliates from the Escrow Property.

Distribution of the Fair Fund

74. The Fund Administrator will seek to distribute the Net Available Fair Fund to all Payees only after all Claim Forms have been processed and all Preliminary Claimants whose claims have been rejected or disallowed, in whole or in part, have been notified and provided the opportunity to contest or cure pursuant to the procedures set forth herein.

75. Upon the Commission's staff's receipt, review, and acceptance of the Payee List and Reasonable Assurances Letter from the Fund Administrator, the Commission staff will seek an Order from the Commission pursuant to Rule 1101(b)(6) of the Commission's Rules, 17 C.F.R. § 201.1101(b)(6), to disburse funds from the Net Available Fair Fund to the Bank in accordance with the Payee List for distribution by the Fund Administrator in accordance with the Plan. All disbursements will be made pursuant to a Commission Order.

76. Upon issuance of an Order to disburse, the Commission staff will direct the transfer of funds in accordance with the Payee List to the Bank. The Fund Administrator will then use its

best efforts to commence mailing Distribution Payment checks and/or effect wire transfers within 10 business days of the release of the funds into the Escrow Account. All efforts will be coordinated to limit the time between the Escrow Account's receipt of the funds and the issuance of Distribution Payments.

77. All Distribution Payments will be issued by the Fund Administrator from the Distribution Account. All checks will bear a stale date of 120 days from the date of issuance. Reissuance of a check must be requested before the stale date, and such request is governed by paragraph 85.

78. All Distribution Payments will be preceded or accompanied by a communication that includes, as appropriate: (a) a statement characterizing the distribution; (b) a statement that the tax treatment of the distribution is the responsibility of each Payee and that the Payee should consult his, her or its tax advisor for advice regarding the tax treatment of the distribution; however, any backup withholding required under IRC § 3406(a) and the regulations promulgated thereunder, or withholding required with respect to nonresident aliens ("NRAs") under Chapter 3 of the IRC, or FATCA-subject Payees under Chapter 4 of the IRC, will be withheld as required from the Distribution Payment and remitted to the Internal Revenue Service on the Payee's behalf; (c) a statement that checks will be void and cannot be reissued after 120 days from the date the original check was issued; and (d) contact information for the Fund Administrator for questions regarding the Distribution Payment. The letter or other mailings to Payees characterizing a Distribution Payment will be prepared by the Tax Administrator and provided to the Commission staff for review and approval.

79. All Distribution Payments, either on their face or in the accompanying mailing, will clearly indicate that the money is being distributed from the Fair Fund established by the Commission to compensate investors for harm as a result of securities law violations.

80. Distribution Payments must be made by check or electronic payment payable to the Payee (the beneficial account owner). A Third-Party Filer shall not be the payee of any Distribution Payment check or electronic Distribution Payment. Compensation to a Third-Party Filer for its services may not be paid or deducted from the Distribution Payment.

81. The submission of a Claim Form and the receipt and acceptance of a Distribution Payment by a Payee is not a release of a Payee's rights and claims against any party.

82. Electronic or wire transfers may be utilized at the discretion of the Fund Administrator to transfer approved Distribution Payments to filers of claims on behalf of twenty (20) or more Payees. Wire transfers will be initiated by the Fund Administrator using a two-party check and balance system, whereby completion of a wire transfer will require an authorization by two members of the Fund Administrator's senior staff.

83. At the discretion of the Fund Administrator, certain costs that were not factored into the Reserve, such as bank fees for the return of a payment, may reduce the Payee's Distribution Payment. In such situations, the Fund Administrator will immediately notify the Tax Administrator of the reduction in the Distribution Payment.

Post Distribution; Handling of Returned or Uncashed Checks; and Reissues

84. The Fund Administrator shall use its best efforts to make use of commercially available resources and other reasonably appropriate means to locate all Payees whose checks are returned to the Fund Administrator as "undeliverable." If new address information becomes available, the Fund Administrator will repackage the distribution check and send it to the new address. If, within 120 days after the initial mailing of the distribution check, new address information for the Payee is not available or if the distribution check is returned again, the Fund Administrator will void the distribution check, and in its discretion, may remove such Payee from the distribution and the allocated Distribution Payment will remain in the Fair Fund for distribution, if feasible, to the remaining Payees.

85. The Fund Administrator will reissue checks to Payees upon the receipt of a valid, written request from the Payee prior to the initial stale date. In cases where a Payee is unable to endorse a Distribution Payment check as written (e.g., name changes, IRA custodian changes, or recipient is deceased) and the Payee or a lawful representative, requests the reissuance of a Distribution Payment check in a different name, the Fund Administrator will request, and must receive, documentation to support the requested change. The Fund Administrator will review the documentation to determine the authenticity and propriety of the change request. If, in the discretion of the Fund Administrator, such change request is properly documented, the Fund Administrator will issue an appropriately redrawn Distribution Payment to the requesting party. Reissued checks will be void at the later of 120 days from issuance of the original check or 60 days from the reissuance, and in no event will a check be reissued after 120 days from the date of the original issuance without the approval of Commission staff.

86. The Fund Administrator will make reasonable efforts to contact Payees who have failed to negotiate their Distribution Payment check and take appropriate action to follow up on the status of uncashed checks at the request of Commission staff. The Fund Administrator may reissue such checks subject to the time limits detailed herein. If a Distribution Payment remains uncashed after the stale date the Fund Administrator will instruct the Bank to issue a stop payment on the check. The Fund Administrator, in its discretion, may remove such Payee from the distribution, and the allocated Distribution Payment will remain in the Fair Fund for distribution, if feasible, to the remaining Payees.

Administrative Costs

87. All Administrative Costs will be paid from the Fair Fund in accordance with the Commission's Rules. Upon completion of the final distribution, the Fund Administrator shall make arrangements, in consultation with the Commission staff, for the final payment of all Administrative Costs.

Disposition of Undistributed Funds

88. If funds remain following the initial distribution, the Fund Administrator, in consultation with the Commission staff, may seek subsequent distribution(s) of any available remaining funds, in a manner consistent with this Plan, pursuant to the Commission's Rules.

89. A residual will be established for any amounts remaining after the final disbursement to Payees from the Fair Fund (the "Residual"). The Residual may include funds from, among other things, amounts remaining in the Reserve, distribution checks that have not been cashed, checks or electronic payments that were not delivered or were returned to the Commission, and tax refunds received due to the Fair Fund's overpayment of taxes or for waiver of IRS penalties.

90. Once the Fund Administrator, in consultation with the Commission staff, deems further distribution of the Fair Fund to investors infeasible, the Fund Administrator will direct the Bank to stop payment on all uncashed distribution payments, and return any funds remaining in the Escrow and Distribution Accounts to the Commission to become part of the Residual.

91. All funds remaining in the Residual that are infeasible to distribute to investors will be held by the Commission and transferred to the U.S. Treasury after the final accounting is approved by the Commission.

Filing of Reports and Accountings

92. In accordance with Rule 1105(f) of the Commission's Rules, the Fund Administrator shall provide to the Commission staff a progress report and a quarterly account statement in a format to be provided by Commission staff, within 45 days of the Commission's approval of the Plan and shall provide to Commission staff additional reports and quarterly account statements within 10 days after the end of every calendar quarter. Such progress reports shall inform the Commission staff of the activities and status of the Fair Fund during the reporting period, and shall specify, at a minimum, the location of the account(s) comprising the Fair Fund, including among other things, an interim accounting of all monies in the Fair Fund.

93. When the final distribution is completed, the Fund Administrator shall provide to Commission staff a final report summarizing all tasks undertaken and the outcome of its administrative efforts. The Fund Administrator shall make arrangement for the final payment of all Administrative Costs, and submit a final accounting of all monies received, earned, spent, and distributed in connection with the administration of the Plan in a format provided by the Commission staff. The Fund Administrator will also submit a report to the Commission staff containing the final distribution statistics regarding distributions to individuals and entities, and such other information requested by the Commission staff.

Miscellaneous

94. When administering this Plan, the Fund Administrator, and/or each of its designees, agents and assigns, may rely on all applicable law; orders issued by the Commission,

including orders issued by delegated authority; orders issued by an administrative law judge, if any, appointed in this proceeding; and any records, including records containing investor information, provided by Commission staff.

95. Should any additional funds be received pursuant to Commission or Court order, agreement, or otherwise, prior to the Commission's termination of the Fair Fund, such funds will be added to the Fair Fund and distributed, if feasible, in accordance with the Plan, pursuant to the Commission's Rules.

Wind-down and Document Retention

96. The Fund Administrator will shut down the website, P.O. Box and customer service telephone line(s) established specifically for the administration of the Fair Fund six (6) months after the transfer of any remaining funds to the Commission, or at such earlier time as the Fund Administrator determines with the concurrence of the Commission staff.

97. The Fund Administrator will retain all materials submitted by Preliminary Claimants in either paper or electronic form for a period of six (6) years from the date of approval of a final fund accounting. Materials maintained in electronic form must be accessible and readable for the duration of retention. Upon expiration of this period, and pursuant to the Commission staff's direction, the Fund Administrator will either turn over to the Commission or destroy all materials, including documents in any media.

Termination of the Fair Fund

98. Once the Commission has approved the final accounting, the Commission staff will seek an order from the Commission authorizing: (a) the transfer of any amounts remaining in the Fair Fund that is infeasible to return to investors, and any amounts returned to the Fair Fund in the future that is infeasible to return to investors, to the U.S. Treasury, subject to Section 21F(g)(3) of the Exchange Act; (b) discharge of the Fund Administrator; (c) cancellation of the Fund Administrator's bond; and (d) termination of the Fair Fund.

99. The Fair Fund will be eligible for termination and the Fund Administrator will be eligible for discharge after all of the following have occurred (a) a final accounting, in a standard accounting format provided by the Commission staff, has been submitted by the Fund Administrator and approved by the Commission; (b) all Administrative Costs have been paid; and (c) any amount remaining in the Fair Fund has been returned to the Commission for transfer to U.S. Treasury.

100. Once the Fair Fund has been terminated and funds, if any, are transferred to the U.S. Treasury, no further claims will be allowed and no additional payments will be made whatsoever.

Exhibit A

PLAN OF ALLOCATION

This Plan of Allocation[1] is designed to compensate investors for their losses on shares of Compass common stock (the "Security") that were purchased or acquired between March 2, 2017, and October 22, 2018, inclusive, (the "Relevant Period") due to the misconduct of the Respondent. Investors who did not purchase or acquire shares of the Security during the Relevant Period or who are an Excluded Party are ineligible to recover under this Plan. Artificial inflation in the price of the Security over various date ranges surrounding corrective disclosures and average closing prices of the Security have been calculated by Commission staff economists and are reflected below in Table A and Table B, respectively.

I. The Methodology

The Fund Administrator will calculate the amount of loss for each share of the Security purchased or acquired during the Relevant Period ("Recognized Loss per Share") as follows:

For each share of the Security purchased or acquired between March 2, 2017, and October 22, 2018, inclusive, and

A. Sold prior to February 14, 2018, the Recognized Loss per Share is $0.00.

B. Sold on or after February 14, 2018, and prior to the close of trading on October 23, 2018, the Recognized Loss per Share is the *lesser of*:

   1. the amount of inflation per share on the purchase/acquisition date as set forth in Table A *minus* the amount of inflation per share on the sale date as set forth in Table A; or

   2. the purchase/acquisition price *minus* the sale price.

C. Sold after the close of trading on October 23, 2018, and prior to the close of trading on January 18, 2019 (*i.e.*, during the "Lookback Period"), the Recognized Loss per Share is the *least of*:

   1. the amount of inflation per share on the purchase/acquisition date as set forth in Table A; or

   2. the purchase/acquisition price *minus* the sale price; or

   3. the purchase/acquisition price *minus* the moving average closing price of the Security on the sale date as set forth in Table B.

[1] All capitalized terms used herein but not defined shall have the same meanings ascribed to them in the Plan.

D. Held as of the close of trading on January 18, 2019, the last day of the Lookback Period, the Recognized Loss per Share is the *lesser of*:

1. the amount of inflation per share on the purchase/acquisition date as set forth in Table A; or

2. the purchase/acquisition price *minus* $46.91 the average closing price of the Security during the Lookback Period, as shown in the last row in Table B.

If the Recognized Loss per Share calculates to a negative number, reflecting a gain, the Recognized Loss per Share will be $0.00.

All prices mentioned in the calculations exclude all taxes, fees and commissions. Purchases/acquisitions and sales shall be deemed to have occurred on the "contract" or "trade" date as opposed to the "settlement" or "payment" date.

II. Additional Provisions

A. FIFO Methodology

Multiple purchases/acquisitions and sales of the Security during the Relevant Period will be matched according to the first-in, first-out ("FIFO") method. The earliest sales during the Relevant Period will be matched first against any holdings at the opening of the Relevant Period. Once the beginning holdings all have been matched, or in the event that there are no beginning holdings, then any further sales will be matched against the earliest Relevant Period purchases/acquisitions, and chronologically thereafter.

B. Acquisitions

The receipt or grant of the Security by gift, devise, inheritance, or operation of law during the Relevant Period is not considered an eligible purchase if the original purchase did not occur during the Relevant Period. Shares acquired outside the Relevant Period will be excluded from the calculation of the Recognized Loss.

C. Options and Derivatives

Compass Minerals International, Inc. common stock is the only security eligible for recovery under this Plan. Option contracts to purchase or sell the Security are not eligible for recovery under the Plan. With respect to the Security purchased or sold through the exercise of an option, the purchase/sale date is the option's exercise or assignment date, and the purchase/sale price is the option's strike price at the time of exercise or assignment. Transactions in the Security during the Relevant Period that are pursuant to, or in connection with, a swap or another derivative will not be eligible for a recovery and will be excluded from the calculation of the Recognized Loss.

D. Short Sales

Shares purchased during the Relevant Period to cover short positions held at the beginning of the Relevant Period or to cover short positions opened during the Relevant Period will have a Recognized Loss per Share of $0.00. The date of a "short sale" is deemed to be the date of sale of the Security and the date of covering a short sale is deemed to be the date of purchase of the Security. The earliest Relevant Period purchases will be matched against any short position existing at the opening of the Relevant Period until that short position is fully covered.

III. Calculating Recognized Loss

Recognized Loss will be the sum of the Recognized Loss per Share, as calculated above, on all shares of the Security purchased or acquired during the Relevant Period. If the Recognized Loss calculates to a negative number, reflecting a gain, then the Recognized Loss will be $0.00.

Recognized Loss may be limited to actual market loss. If a Preliminary Claimant's actual market loss on shares of the Security purchased/acquired during the Relevant Period is less than his, her or its Recognized Loss, then the Recognized Loss shall be limited to the actual market loss amount. If the actual market loss calculates to a gain, then the Recognized Loss will be $0.00. The actual market loss will be calculated as a) the total purchase amount for shares of the Security purchased/acquired during the Relevant Period,[2] *less* the sum of b) the sales proceeds from shares of the Security purchased/acquired during the Relevant Period and sold during the Relevant Period or during the Lookback Period,[3] and c) the holding value on the remaining of those shares purchased/acquired during the Relevant Period, which for the purposes of this calculation will be $46.91 per share, the average price of the Security during the Lookback Period, as shown in the last row of Table B.[4]

IV. Becoming An Eligible Claimant

A Preliminary Claimant, who is not an Excluded Party, who submitted a valid Claim Form and has suffered a Recognized Loss, as calculated above, will be deemed an Eligible Claimant.

V. Allocation of Funds

If the Net Available Fair Fund is equal to or exceeds the sum of Recognized Losses of all Eligible Claimants, each Eligible Claimant's distribution amount will equal his, her, or its

[2] Purchases during the Relevant Period to cover short positions will be included in the calculation of actual market loss if the purchase is matched to a short sale during the Relevant Period. Purchases/acquisitions that are not eligible for recovery will not be considered for purposes of calculating the actual market loss.

[3] Sales of the Security during the Relevant Period will be matched first against the opening position and the proceeds of such sales will not be considered for purposes of calculating the actual market loss. Short sales will be considered for purposes of calculating the actual market loss.

[4] Any open short positions at the end of the Lookback Period will be ignored for purposes of calculating the actual market loss.

Recognized Loss, plus any "Reasonable Interest" awarded. If the Net Available Fair Fund is less than the sum of the Recognized Losses of all Eligible Claimants, each Eligible Claimant's distribution amount will equal his, her or its "*Pro Rata* Percentage" of the Net Available Fair Fund. In either case, the distribution amount will be subject to the "Offset for Prior Recovery" and the "Minimum Distribution Amount."

A. Calculating an Eligible Claimant's *Pro-Rata* Percentage

This computation is intended to measure Eligible Claimants' Recognized Losses against one another. Each Eligible Claimant's *Pro Rata* Percentage will be calculated as the ratio of his, her or its Recognized Loss to the sum of Recognized Losses of all Eligible Claimants.

B. Offset for Prior Recovery

To avoid payment of a windfall, an Eligible Claimant's distribution amount will be no larger than his, her or its Recognized Loss minus the amount of any compensation for the loss that resulted from the conduct described in the Complaint that was received from another source (*e.g.*, class action settlement), to the extent known by the Fund Administrator ("Prior Recovery"), plus any "Reasonable Interest" awarded. That is, the distribution amount will be capped at the Recognized Loss *less* the Prior Recovery, plus any "Reasonable Interest" awarded.

C. Reasonable Interest

If the Net Available Fair Fund exceeds the amount necessary to pay all Eligible Claimants their Recognized Loss (*minus* any Prior Recovery) in full, the Fund Administrator, in consultation with the Commission staff, may include interest in the distribution amount to compensate for the time value of money. Reasonable Interest will be calculated using the Short-term Applicable Federal Rate plus three percent (3%), compounded quarterly from the end of the Relevant Period through the approximate date of the disbursement of the funds. If there are insufficient funds to pay Reasonable Interest in full to all Eligible Claimants, Reasonable Interest will be awarded on a *pro-rata* basis from the excess funds.

D. Minimum Distribution Amount

The Minimum Distribution Amount will be $10.00. An Eligible Claimant whose distribution amount is less than the Minimum Distribution Amount will be deemed ineligible and his, her or its distribution amount may be reallocated on a *pro-rata* basis to Eligible Claimants whose distribution amounts are greater than or equal to the Minimum Distribution Amount.

E. Payee and Distribution Payment

An Eligible Claimant whose distribution amount equals or exceeds the Minimum Distribution Amount will be deemed a Payee, and will receive a Distribution Payment equal to his, her, or its calculated distribution amount.

Table A: Compass Minerals International, Inc. Common Stock Inflation Schedule

Date Range	Inflation per Share
March 2, 2017, through February 13, 2018	$18.14
February 14, 2018, through October 22, 2018	$15.43
October 23, 2018	$5.29
On or after October 24, 2018	$0.00

Table B: Compass Minerals International, Inc. Common Stock Moving Average Closing Price, October 24, 2018 – January 18, 2019

Date	Moving Average Closing Price from October 24, 2018, to Date Shown	Date	Moving Average Closing Price from October 24, 2018, to Date Shown	Date	Moving Average Closing Price from October 24, 2018, to Date Shown
10/24/2018	$47.24	11/21/2018	$50.17	12/21/2018	$48.55
10/25/2018	$47.60	11/23/2018	$50.09	12/24/2018	$48.33
10/26/2018	$47.45	11/26/2018	$50.00	12/26/2018	$48.14
10/29/2018	$47.06	11/27/2018	$49.93	12/27/2018	$47.99
10/30/2018	$47.12	11/28/2018	$49.93	12/28/2018	$47.84
10/31/2018	$47.35	11/29/2018	$49.93	12/31/2018	$47.70
11/1/2018	$47.93	11/30/2018	$49.93	1/2/2019	$47.57
11/2/2018	$48.49	12/3/2018	$50.00	1/3/2019	$47.41
11/5/2018	$48.82	12/4/2018	$49.95	1/4/2019	$47.29
11/6/2018	$49.23	12/6/2018	$49.91	1/7/2019	$47.20
11/7/2018	$49.65	12/7/2018	$49.84	1/8/2019	$47.13
11/8/2018	$49.85	12/10/2018	$49.78	1/9/2019	$47.06
11/9/2018	$50.00	12/11/2018	$49.69	1/10/2019	$47.01
11/12/2018	$50.06	12/12/2018	$49.61	1/11/2019	$46.96
11/13/2018	$50.06	12/13/2018	$49.53	1/14/2019	$46.91
11/14/2018	$50.05	12/14/2018	$49.43	1/15/2019	$46.89
11/15/2018	$50.14	12/17/2018	$49.33	1/16/2019	$46.87
11/16/2018	$50.27	12/18/2018	$49.17	1/17/2019	$46.88
11/19/2018	$50.34	12/19/2018	$48.99	1/18/2019	$46.91
11/20/2018	$50.27	12/20/2018	$48.76		