

Mail Stop 3561

January 24, 2008

Anthony Brausen  
Chief Accounting Officer  
The Mosaic Company  
Suite E490  
3033 Campus Drive  
Plymouth, Minnesota 55441

**Re: The Mosaic Company**  
**File No. 001-32327**  
**Form 10-K: For the Fiscal Year Ended May 31, 2007**  
**Form 10-Q: For the Quarterly Period Ended August 31, 2007**

Dear Mr. Brausen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief