



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

April 13, 2011

Richard L. Mack, Esq.  
Executive Vice President, General  
Counsel and Corporate Secretary  
The Mosaic Company  
3033 Campus Drive, Suite E490  
Plymouth, Minnesota 55441

**Re: The Mosaic Company  
Form 10-K for Fiscal Year Ended  
May 31, 2010  
Filed July 23, 2010  
File No. 001-32327**

Dear Mr. Mack:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director