

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