



DIVISION OF
CORPORATION FINANCE

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

May 14, 2014

Via E-mail

James T. Prokopanko
Chief Executive Officer
The Mosaic Company
3033 Campus Drive, Suite E490
Plymouth, Minnesota 55441

Re: The Mosaic Company
Form 10-KT for the Transition Period from June 1, 2013 to December 31, 2013
Filed on February 18, 2014
Schedule 14A
Filed on April 2, 2014
File No. 001-32327

Dear Mr. Prokopanko:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey, for

Lyn Shenk
Branch Chief