



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 5, 2008

Via Fax & U.S. Mail

Mr. Wayne R. Brownlee  
Chief Financial Officer  
Potash Corporation of Saskatchewan, Inc.  
Suite 500, 122 – 1st Avenue South  
Saskatoon, Saskatchewan, Canada S7K 7G3

**Re: Potash Corporation of Saskatchewan, Inc.  
Form 10-K for the Year Ended December 31, 2007  
File No. 001-10351**

Dear Mr. Brownlee:

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

Sincerely,

David R. Humphrey  
Branch Chief