



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

May 3, 2010

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

**Re: Potash Corporation of Saskatchewan**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**File Number: 001-10351**

Dear Mr. Brownlee:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Joseph A. Foti  
S.A.C.A