

MOSAIC CO  
Form 8-K  
December 17, 2012

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 13, 2012

**THE MOSAIC COMPANY**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-32327**  
(Commission  
File Number)

**20-1026454**  
(IRS Employer  
Identification No.)

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**3033 Campus Drive**

**Suite E490**

**Plymouth, Minnesota**  
(Address of principal executive offices)

**Registrant's telephone number, including area code: (800) 918-8270**

**55441**  
(Zip Code)

**Not applicable**

**(Former Name or Former Address, if Changed Since Last Report)**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ..  Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ..  Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ..  Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ..  Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 5.03. Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year.\***

(b) On December 13, 2012, the Board of Directors of The Mosaic Company (the Company) approved a change in the Company's fiscal year, from a fiscal year ending May 31 of each year to a calendar fiscal year ending on December 31 of each year. The Company's transition plan for filing periodic reports with the Securities and Exchange Commission (the SEC) is to:

- (i) For the fiscal year ending May 31, 2013 (Fiscal 2013), continue to file periodic reports with the SEC on (i) Form 10-Q for the fiscal quarters ending November 30, 2012 and February 28, 2013 and (ii) Form 10-K for Fiscal 2013;
- (ii) For the seven month transition period of June 1, 2013 through December 31, 2013, begin filing periodic reports with the SEC on a calendar year basis on (i) Form 10-Q for the calendar quarter ending September 30, 2013 and (ii) Form 10-KT for the full transition period of June 1, 2013 through December 31, 2013; and
- (iii) Beginning with calendar 2014, file all periodic reports on Form 10-Q and 10-K with the SEC on a calendar year basis.

\* *This report contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements include, but are not limited to, statements about future financial and operating results. Such statements are based upon the current beliefs and expectations of The Mosaic Company's management and are subject to significant risks and uncertainties. These risks and uncertainties include but are not limited to the predictability and volatility of, and customer expectations about, agriculture, fertilizer, raw material, energy and transportation markets that are subject to competitive and other pressures and economic and credit market conditions; the level of inventories in the distribution channels for crop nutrients; changes in foreign currency and exchange rates; international trade risks; changes in government policy; changes in environmental and other governmental regulation, including greenhouse gas regulation, implementation of the U.S. Environmental Protection Agency's numeric water quality standards for the discharge of nutrients into Florida lakes and streams or possible efforts to reduce the flow of excess nutrients into the Gulf of Mexico; further developments in judicial or administrative proceedings; difficulties or delays in receiving, increased costs of or challenges to necessary governmental permits or approvals or increased financial assurance requirements; resolution of global tax audit activity; the effectiveness of the Company's processes for managing its strategic priorities; adverse weather conditions affecting operations in Central Florida or the Gulf Coast of the United States, including potential hurricanes or excess rainfall; actual costs of various items differing from management's current estimates, including, among others, asset retirement, environmental remediation, reclamation or other environmental regulation, or Canadian resources taxes and royalties; accidents and other disruptions involving Mosaic's operations, including brine inflows at its Esterhazy, Saskatchewan potash mine and other potential mine fires, floods, explosions, seismic events or releases of hazardous or volatile chemicals, as well as other risks and uncertainties reported from time to time in The Mosaic Company's reports filed with the Securities and Exchange Commission. Actual results may differ from those set forth in the forward-looking statements.*

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**THE MOSAIC COMPANY**

Date: December 17, 2012

By: /s/ Richard L. Mack  
Name: Richard L. Mack  
Title: Executive Vice President, General  
Counsel and Corporate Secretary