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Robert J. Pence
Transactions Counsel



IMC Global Operations Inc.
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August 13, 2002

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

BY HAND DELIVERY

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: IMC Global Inc. - Statements Under Oath of Principal Executive Officer
and Principal Financial Officer**

Dear Sir:

Enclosed on behalf of the principal executive officer and principal financial officer of IMC Global Inc. pursuant to Order No. 4-460 of the Securities and Exchange Commission (June 27, 2002) are one original and one copy of each of the following documents:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please acknowledge receipt of the enclosed material by file stamping the enclosed copy of this letter and the enclosed copy of each Statement and returning them with the courier.

Very truly yours,

A handwritten signature in cursive script that reads "Robert J. Pence".

Robert J. Pence

Enclosures

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**Statement Under Oath of Principal Financial Officer Regarding
Facts and Circumstances Relating to Exchange Act Filings**

I, J. Reid Porter, Executive Vice President and Chief Financial Officer of IMC Global Inc., state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of IMC Global Inc, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the fiscal year ended December 31, 2001 of IMC Global Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of IMC Global Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.



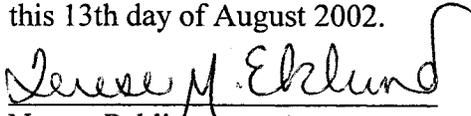
J. Reid Porter

Date: August 13, 2002

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Subscribed and sworn to before me
this 13th day of August 2002.



Notary Public

My Commission Expires: 05/27/03

