



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

May 24, 2017

Via E-Mail

Rice Powell  
Chief Executive Officer  
Fresenius Medical Care AG & Co. KGaA  
Else-Kröner Strasse 1  
61352 Bad Homburg  
Germany

**Re:            Fresenius Medical Care AG & Co. KGaA  
              Form 20-F for the Fiscal Year Ended December 31, 2016  
              Filed February 22, 2017  
              File No. 001-32749**

Dear Mr. Powell:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Branch Chief  
Office of Beverages, Apparel, and  
Mining