



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 20, 2018

Via E-mail

Mr. Michael Brosnan  
Chief Financial Officer and  
Member of the Management Board of  
Fresenius Medical Care Management AG  
Else-Kroener-Strasse 1  
61352 Bad Homburg  
Germany

**Re: Fresenius Medical Care AG & Co. KGaA  
Form 20-F for Fiscal Year Ended December 31, 2017  
Filed February 27, 2018  
File No. 001-32749**

Dear Mr. Brosnan:

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/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel, and  
Mining