



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2023

Helen Giza  
Chair of the GP Management Board  
Fresenius Medical Care AG & Co. KGaA  
Else-Kröner-Strae 1  
61352 Bad Homburg v.d. Höhe, Germany

**Re: Fresenius Medical Care AG & Co. KGaA**  
**Registration Statement on Form S-4**  
**Filed April 3, 2023**  
**File No. 333-271081**

Dear Helen Giza:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Thomas J. Rice, Esq.