

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
August 18, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Fresenius Medical Care AG & Co. KGaA**

**File No. 001-32749 - CF#31384**

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Fresenius Medical Care AG & Co. KGaA submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 6-K filed on July 31, 2014.

Based on representations by Fresenius Medical Care AG & Co. KGaA that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

|              |                          |
|--------------|--------------------------|
| Exhibit 4.27 | through October 30, 2017 |
| Exhibit 4.28 | through July 1, 2020     |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kevin M. O'Neill  
Deputy Secretary