



**Declaration by the Board of Management and Supervisory Board of
Fresenius Medical Care AG & Co. KGaA
on the German Corporate Governance Code
as of June 14, 2007 and in accordance with Art. 161 German Stock
Corporation Act (AktG)**

The Board of Management and the Supervisory Board of Fresenius Medical Care AG & Co. KGaA declare that the recommendations of the "German Corporate Governance Code Government Commission", published by the Federal Ministry of Justice in the official section of the electronic Federal Gazette have been met and will be met. The following recommendations are the only ones not been or being applied:

Codex clause 5.1.2 and 5.4.1

"Age limit Management and Supervisory Board"

According to clause 5.4.1 an age limit shall be specified for the members of the Supervisory Board. According to clause 5.1.2, the same shall apply for members of the Management Board. As in the past, Fresenius Medical Care will refrain from introducing an age limit for members of the Management and Supervisory Board since this would limit the selection of qualified candidates.

Codex clause 5.4.7

"Compensation Supervisory Board"

Based on the German Corporate Governance Code Members of the Supervisory Board shall receive fixed as well as performance-related compensation. Performance-related compensation should also contain components based on the long-term performance of the company. Currently, Fresenius Medical Care pays an annual fixed compensation to the members of the Supervisory Board only. In addition, we regularly consider the introduction of a performance-related compensation linked to the success of the company to the members of the Supervisory Board.

Bad Homburg, December 2007

Fresenius Medical Care AG & Co. KGaA

Supervisory Board and

Management Board (represented by Fresenius Medical Care Management AG)