



Participations in affiliated and associated companies

of

**Fresenius SE
Bad Homburg v.d.Höhe**

**According to § 287 HGB
As at December 31st 2007**

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Agenda

a	=	No annual financial statement available
b	=	Value as of March 31 of the reporting period
c	=	Value as of June 30 of the reporting period
d	=	Value as of September 30 of the reporting period
e	=	No actual data of equity or net profit/loss of the reporting period HBI, but IFRS-closing (excluding minority interests) on level of HELIOS Kliniken GmbH
f	=	No actual data of equity or net profit/loss of the reporting period HBI, but US-GAAP closing on level of FMC Holdings Inc.
g	=	No actual data of the reporting available
h	=	These companies make use of exemption rule § 264 b HGB
i	=	These companies make use of exemption rule § 264 (3) HGB
j	=	Value as of December 31 of the preceding reporting period

FRESENIUS SOCIETAS EUROPAEA, Bad Homburg v. d. H.

List of affiliated and associated companies as of December 31st, 2007Domestic affiliated companies of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - with profit & loss transfer agreement</u>					
1	Fresenius Biotech Beteiligungs GmbH Frankfurt am Main Germany	(i) Biotech Beteiligungs GmbH	100	8.075	0
2	Fresenius Biotech GmbH Gräfelting Germany (indirect interest through no.	(i) Biotech GmbH 1)	100	2.905	0
3	Fresenius Kabi AG Frankfurt am Main Germany	(i) FK AG	100	633.125	0
4	Fresenius Netcare GmbH Berlin Germany (indirect interest through no.	(i) FNC 12)	100	7.221	0
5	Fresenius ProServe GmbH Bad Homburg v. d. H. Germany	(i) FPS GmbH	100	1.586.795	0
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
6	Europäisches Institut für Forschung und Entwicklung von Transplantationsstrategien AG (EUFETS) Idar-Oberstein Germany (indirect interest through no.	EUFETS 2)	97	-880	-2.093
7	Fresenius Immobilien-Verwaltungs- GmbH Bad Homburg v. d. H. Germany	Immobilien-Verwaltung Bad Homburg	100	51	3
8	Fresenius Immobilien-Verwaltungs- GmbH & Co. Objekt Schweinfurt KG Bad Homburg v. d. H. Germany	Immobilien-Verwaltung, Schweinfurt	100	6.941	3.233
9	Fresenius Immobilien-Verwaltungs- GmbH & Co. Objekt St. Wendel KG Bad Homburg v. d. H. Germany	Immobilien-Verwaltung, St. Wendel	100	11.248	2.419
10	Fresenius Medical Care AG & Co. KGaA Hof a. d. Saale Germany	FMC-AG & Co. KGaA	36	2.567.098	125.691
11	Fresenius Medical Care Management AG Hof Germany	FMC Management AG	100	1.644	165
<u>Not consolidated financial statements - with profit & loss transfer agreement</u>					
12	Fresenius Versicherungsvermittlungs GmbH Bad Homburg v. d. H. Germany	Versicherungs-GmbH	100	7.585	0
13	Hygieneplan GmbH Bad Homburg v. d. H. Germany	Hygieneplan	100	26	0

Domestic affiliated companies of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
14	Fresenius Hochschulstiftung für Gesundheitsmanagement gemeinnützige GmbH Bad Homburg v. d. H. Germany	Fresenius Hochschulstiftung	100	97	-149
15	Nations HealthCareer School of Management gemeinnützige GmbH Hennigsdorf Germany (indirect interest through no. 14)	Nations HealthCareer School	80	984	485

Domestic affiliated companies of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - with profit & loss transfer agreement</u>					
16	Fresenius Medical Care Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC Beteiligungsgesellschaft	100	1.261.765	0
17	Fresenius Medical Care Deutschland GmbH Bad Homburg Germany (indirect interest through no.	(i) FMC D-GmbH	100	1.067.593	0
18	Fresenius Medical Care US Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC US Beteiligungsgesellschaft	100	521.523	0
19	Fresenius Medical Care US drei Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC US Drei Beteiligungsgesellschaft	100	153.303	0
20	Fresenius Medical Care US zwei Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC US Zwei Beteiligungsgesellschaft	100	265.264	0
21	Nephrocare Deutschland GmbH Telgte Germany (indirect interest through no.	(i) NephroCare D-GmbH	100	9.668	0
22	Nephrocare e-services GmbH Bad Homburg Germany (indirect interest through no.	(i) Nephrocare e-services	100	49	0
23	Nova-Med GmbH, Vertriebsgesellschaft für medizinisch - technische Geräte und Verbrauchsartikel Bad Homburg Germany (indirect interest through no.	(i) FMC NOVA MED	100	3.563	0
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
24	Apherese Service GmbH (ASG) Bad Homburg Germany (indirect interest through no.	ASG	100	271	4
25	Applikation und Servicezentrum GmbH (ASZ) Göttingen Germany (indirect interest through no.	ASZ	75	251	38
26	Fresenius Medical Care Nephrologica Deutschland GmbH Bad Homburg Germany (indirect interest through no.	FMC Nephrologica D-GmbH	100	192	-32
27	Fresenius Medical Care Thalheim GmbH Chemnitz Germany (indirect interest through no.	FMC Thalheim	100	2.244	0

Domestic affiliated companies of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
28	Fresenius Medical Care US Vermögensverwaltungs GmbH & Co. KG Bad Homburg Germany (indirect interest through no.	(h) FMC US Vermögensverwaltungs	100	11.077	0
	16)				
29	Fresenius Medical Care US zwei Vermögensverwaltungs GmbH & Co. KG Bad Homburg Germany (indirect interest through no.	(h) FMC US zwei Vermögensverwaltungs	100	1.133	0
	16)				
30	Fresenius Medical Care Vermögensverwaltungs GmbH Bad Homburg Germany (indirect interest through no.	FMC Vermögensverwaltungs	100	166	16
	10)				
31	GFI Deltronix Gesellschaft für Informationssysteme mbH Fürth Germany (indirect interest through no.	GFI	80	435	185
	17)				
32	Institut für therapeutische Apherese GmbH (IFTA) Bad Homburg Germany (indirect interest through no.	IFTA	100	101	264
	24)				
33	Medizinisches Versorgungszentrum Berchtesgaden GmbH Berchtesgaden Germany (indirect interest through no.	MVZ Berchtesgaden	100	18	-7
	21)				
34	NMC Deutschland GmbH Bad Homburg Germany (indirect interest through no.	NMC Deutschland	100	24.238	3.547
	10)				
35	NMC Holding GmbH Bad Homburg Germany (indirect interest through no.	NMC Holding D	100	65	0
	623)				
36	PONTORMO GmbH Bad Homburg Germany (indirect interest through no.	Pontormo	100	-101.005	-11.755
	527)				
37	Zentrum für Nieren- und Hochdruckkrankheiten Bensheim GmbH Bensheim Germany (indirect interest through no.	Zentrum Bensheim	70	86	45
	21)				
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
38	Holiday Dialysis International GmbH Oberursel Germany (indirect interest through no.	Holiday Dialysis International	100	32	0
	10)				

Domestic affiliated companies of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - with profit & loss transfer agreement</u>					
39	Fresenius HemoCare Beteiligungs GmbH Frankfurt-on-Main Germany (indirect interest through no.	(i) HemoCare Bet. GmbH 3)	100	64.224	0
40	Fresenius HemoCare Deutschland GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) HemoCare DGmbH 39)	100	9.173	0
41	Fresenius HemoCare GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) HemoCare GmbH 39)	100	46	0
42	Fresenius Kabi Deutschland GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) Kabi Deutschland 3)	100	313.936	0
43	HOSPED GmbH - Lieferservice für Klinik, Handel und Patienten Friedberg Germany (indirect interest through no.	(i) Hosped 3)	100	303	0
44	MC Medizintechnik GmbH Alzenau Germany (indirect interest through no.	(i) MCM 39)	100	1.744	0
45	V. Krütten Medizinische Einmalgeräte GmbH Idstein Germany (indirect interest through no.	(i) V. Krütten GmbH 3)	100	2.235	0
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
46	Clinico GmbH Bad Hersfeld Germany (indirect interest through no.	Clinico GmbH 3)	100	5.390	2.570
47	Clinico Ophthalmic GmbH Mihla Germany (indirect interest through no.	Clinico Ophthalmic 3)	100	-726	133
48	Fresenius Kabi Asiaco GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	Kabi Asiaco 3)	100	5.313	83
49	Fresenius Kabi R&D Clayton GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	Kabi R&D Clayton 3)	100	6	0
50	Nowak Hornig Medizinische Kunststoffsysteme GmbH & Co. KG Kierspe Germany (indirect interest through no.	Nowak Hornig 42)	100	599	580
51	SUPRAMOL - Parenteral Colloids GmbH Rosbach v.d.H. Germany (indirect interest through no.	Supramol 42)	49	-131	3

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - with profit & loss transfer agreement</u>					
52	Fresenius ProServe Beteiligungsgesellschaft mbH Bad Homburg v. d. H. Germany (indirect interest through no. 5)	FPS Beteiligung	100	2.325	0
53	HELIOS Agnes Karll Krankenhaus GmbH Bad Schwartau Germany (indirect interest through no. 60)	BSC102	100	(e)	(e)
54	HELIOS Care GmbH Berlin Germany (indirect interest through no. 60)	HCA700	100	(e)	(e)
55	HELIOS Catering GmbH Berlin Germany (indirect interest through no. 67)	HC301	100	(e)	(e)
56	HELIOS Kids in Pflege GmbH Geesthacht Germany (indirect interest through no. 58)	BPG	100	(e)	(e)
57	HELIOS Klinik Dresden-Wachwitz GmbH Dresden Germany (indirect interest through no. 69)	HKD	100	(e)	(e)
58	HELIOS Klinik Geesthacht GmbH Geesthacht Germany (indirect interest through no. 69)	HKGG	100	(e)	(e)
59	HELIOS Kliniken Breisgau-Hochschwarzwald GmbH Müllheim Germany (indirect interest through no. 60)	BHS190	74	(e)	(e)
60	HELIOS Kliniken GmbH Berlin Germany (indirect interest through no. 5)	HK GmbH	98	563145 (e)	47627 (e)
61	HELIOS Kliniken Leipziger Land GmbH Borna Germany (indirect interest through no. 60)	LL191	100	(e)	(e)
62	HELIOS Klinikum Bad Saarow GmbH Bad Saarow Germany (indirect interest through no. 69)	HKBS	100	(e)	(e)
63	HELIOS Klinikum Erfurt GmbH Erfurt Germany (indirect interest through no. 60)	EF107	100	(e)	(e)
64	HELIOS Pflege Dresden GmbH Dresden Germany (indirect interest through no. 57)	HKPD	100	(e)	(e)
65	HELIOS Privatkliniken GmbH Berlin Germany (indirect interest through no. 60)	HP200	100	(e)	(e)

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company		Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
				%		
66	HELIOS Schloßbergklinik Oberstaufen GmbH Oberstaufen Germany (indirect interest through no.	(i)	HSO	100	(e)	(e)
		69)				
67	HELIOS Service GmbH Berlin Germany (indirect interest through no.	(i)	HS300	100	(e)	(e)
		60)				
68	HELIOS Vogtland-Klinikum Plauen GmbH Plauen Germany (indirect interest through no.	(i)	HVKP	100	(e)	(e)
		69)				
69	HUMAINE Kliniken GmbH Berlin Germany (indirect interest through no.	(i)	HKG	100	(e)	(e)
		60)				
70	Neurologische Klinik Bad Homburg GmbH Bad Berleburg Germany (indirect interest through no.		Neurol. Klinik	100	(e)	(e)
		132)				
71	RTK Betriebsgesellschaft der Krankenhäuser und des Kreisaltenzentrums des Rheingau-Taunus-Kreises mbH Bad Berleburg Germany (indirect interest through no.		RTK GmbH	100	(e)	(e)
		132)				
72	Senioren- und Pflegeheim Erfurt GmbH Erfurt Germany (indirect interest through no.	(i)	GEF707	100	(e)	(e)
		54)				
73	St. Josefs Hospital GmbH Bochum Germany (indirect interest through no.	(i)	BO106	100	(e)	(e)
		60)				
74	WAK Wittgensteiner Akutkliniken "Bad Berleburg" GmbH Bad Berleburg Germany (indirect interest through no.		WAK	100	(e)	(e)
		132)				
75	Wittgensteiner Immobilien GmbH Pulsnitz Germany (indirect interest through no.		WI GmbH	90	(e)	(e)
		132)				
<u>Consolidated financial statements - without profit & loss transfer agreement</u>						
76	B.O.S. Berleburger Objektmanagement Service GmbH Bad Berleburg Germany (indirect interest through no.		B.O.S.	51	(e)	(e)
		132)				
77	benissimo gmbh Berlin Germany (indirect interest through no.			151 100	(e)	(e)
		60)				
78	Catering Klinikum Wuppertal GmbH Wuppertal Germany (indirect interest through no.		CKW314	100	(e)	(e)
		97)				

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
79	CellTis GmbH Bad Homburg v. d. H. Germany (indirect interest through no. 5)	CellTis	100	-118	-162
80	CleaniK Service GmbH Wuppertal Germany (indirect interest through no. 97)	CLS312	51	(e)	(e)
81	D.i.a. Solution GmbH Erfurt Germany (indirect interest through no. 63)		145 100	(e)	(e)
82	DLK Dienstleistungen für Krankenhäuser GmbH Wuppertal Germany (indirect interest through no. 97)	DLK313	100	(e)	(e)
83	DLS Dienst-Leistungen Siegburg GmbH Siegburg Germany (indirect interest through no. 96)	DLS	100	(e)	(e)
84	EvB Catering GmbH Berlin Germany (indirect interest through no. 94)	EVBC	51	(e)	(e)
85	FPS Immobilien Verwaltungs GmbH Bad Homburg v. d. H. Germany (indirect interest through no. 5)	FPS Immobilien Verwaltungs GmbH	100	32	2
86	FPS Immobilien Verwaltungs GmbH & Co. Reichenbach KG Bad Homburg v. d. H. Germany (indirect interest through no. 5)	FPS Immo KG	100	100	73
87	HEDO Service GmbH Borna Germany (indirect interest through no. 60)	HEDO319	51	(e)	(e)
88	HEGES-HELIOS GEGENBAUER Service GmbH Schwerin Germany (indirect interest through no. 67)	HHGS	51	(e)	(e)
89	HELIOS Geriatriezentren GmbH Berlin Germany (indirect interest through no. 60)	HG400	100	(e)	(e)
90	HELIOS IT Service GmbH Berlin Germany (indirect interest through no. 60)		147 100	(e)	(e)
91	HELIOS Klinik Lengerich GmbH Lengerich Germany (indirect interest through no. 60)	KLE	100	(e)	(e)
92	HELIOS Kliniken Schwerin GmbH Schwerin Germany (indirect interest through no. 60)	SN129	95	(e)	(e)

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
93	HELIOS Klinikum Aue GmbH Aue Germany (indirect interest through no. 60)	AU101	74	(e)	(e)
94	HELIOS Klinikum Emil von Behring GmbH Berlin Germany (indirect interest through no. 60)	BEB130	75	(e)	(e)
95	HELIOS Klinikum Schwelm GmbH Schwelm Germany (indirect interest through no. 60)	SWE128	100	(e)	(e)
96	HELIOS Klinikum Siegburg GmbH Siegburg Germany (indirect interest through no. 132)	HKS	100	(e)	(e)
97	HELIOS Klinikum Wuppertal GmbH Wuppertal Germany (indirect interest through no. 60)	WUP127	95	(e)	(e)
98	HELIOS Management GmbH Berlin Germany (indirect interest through no. 60)	HM302	100	(e)	(e)
99	HELIOS Real Estate GmbH Berlin Germany (indirect interest through no. 60)	HRE315	100	(e)	(e)
100	HELIOS Research Center GmbH Berlin Germany (indirect interest through no. 60)	HRC303	76	(e)	(e)
101	HELIOS Seehospital Sahlenburg GmbH Bad Berleburg Germany (indirect interest through no. 132)	HSS	100	(e)	(e)
102	HELIOS Service Berlin/Brandenburg GmbH Berlin Germany (indirect interest through no. 62)	OHL318	51	(e)	(e)
103	HELIOS Spital Überlingen GmbH Ueberlingen Germany (indirect interest through no. 60)	KÜG	95	(e)	(e)
104	Helios St. Elisabeth Klinik Hünfeld GmbH Hünfeld Germany (indirect interest through no. 60)	HUE126	74	(e)	(e)
105	HELIOS St. Elisabeth Klinik Oberhausen GmbH Oberhausen Germany (indirect interest through no. 60)	EKO	100	(e)	(e)
106	HELIOS Versorgungszentren GmbH Berlin Germany (indirect interest through no. 60)	HV600	100	(e)	(e)

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
107	HELIOSteriLog GmbH Berlin Germany (indirect interest through no. 60)		150 51	(e)	(e)
108	HEvB infra Service GmbH Berlin Germany (indirect interest through no. 94)	OHI317	10	(e)	(e)
109	hospitalia consult gmbh Oberursel Germany (indirect interest through no. 132)	hoc	100	(e)	(e)
110	hospitalia international gmbh Oberursel Germany (indirect interest through no. 944)	hi	100	4.071	491
111	Institut für neurologisch- neurochirurgische Rehabilitationsforschung gGmbH Magdeburg Germany (indirect interest through no. 132)	AN-Institut	100	(e)	(e)
112	KGD Klinik-Gebäude-Dienste GmbH Krefeld Germany (indirect interest through no. 128)	KGD	51	(e)	(e)
113	KKD Klinik-Küchen-Dienste GmbH Krefeld Germany (indirect interest through no. 128)	KKD	51	(e)	(e)
114	Klinik Oberwald KG Grebshain Germany (indirect interest through no. 60)	GRE120	67	(e)	(e)
115	Klinikum Erfurt Bewachungs Service GmbH Erfurt Germany (indirect interest through no. 67)	KEB331	100	(e)	(e)
116	Klinikum Erfurt Catering GmbH Erfurt Germany (indirect interest through no. 55)	KEC333	100	(e)	(e)
117	Klinikum Erfurt Reinigungs Service GmbH Erfurt Germany (indirect interest through no. 67)	KER334	100	(e)	(e)
118	Krankenhaus Überlingen Service GmbH Ueberlingen Germany (indirect interest through no. 103)	KÜS	100	(e)	(e)
119	Kreiskrankenhaus Gotha/Ordru f GmbH Gotha Germany (indirect interest through no. 60)	GTH108	51	(e)	(e)
120	KTT Krankenhaus Technik Thüringen GmbH Erfurt Germany (indirect interest through no. 67)	KTT310	100	(e)	(e)

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
121	L + P Berlin-Buch GmbH Berlin Germany (indirect interest through no.	LuP305	100	(e)	(e)
	60)				
122	Medizinisches Versorgungszentrum am HELIOS Klinikum Emil von Behring GmbH Berlin Germany (indirect interest through no.	VBEB630	100	(e)	(e)
	94)				
123	Poliklinik am HELIOS Klinikum Buch GmbH Berlin Germany (indirect interest through no.	VLN624	100	(e)	(e)
	60)				
124	ProServe Krankenhaus Beteiligungsgesellschaft mbH & Co. KG Munich Germany (indirect interest through no.	PKB	100	12.272	37
	5)				
125	Reinigungsgesellschaft Oberwald mbH Grebshain Germany (indirect interest through no.	ROW311	100	(e)	(e)
	114)				
126	Seeklinik Überlingen GmbH Ueberlingen Germany (indirect interest through no.	SKÜ	100	(e)	(e)
	103)				
127	Sozialpädiatrisches Zentrum am HELIOS Klinikum Aue gGmbH Aue Germany (indirect interest through no.	GAU701	74	(e)	(e)
	93)				
128	Städtische Krankenhäuser Krefeld gGmbH Krefeld Germany (indirect interest through no.	SKK	75	(e)	(e)
	60)				
129	TMK Berlin-Buch GmbH Berlin Germany (indirect interest through no.	TMK306	51	(e)	(e)
	60)				
130	VAMED Management und Service GmbH Deutschland Berlin Germany (indirect interest through no.	VMS-D	100	1.780	1.475
	946)				
131	Wittgensteiner Dienstleistungs GmbH Bad Berleburg Germany (indirect interest through no.	WDG	100	(e)	(e)
	132)				
132	Wittgensteiner Kliniken GmbH Berlin Germany (indirect interest through no.	WKA	100	(e)	(e)
	5)				
133	WKA Wittgensteiner Service GmbH Bad Berleburg Germany (indirect interest through no.	WKA Service	100	(e)	(e)
	132)				

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
134	Zentrum für Gefäßkrankungen GmbH Grebenhain Germany (indirect interest through no. 114)	PGRE220	100	(e)	(e)
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
135	Capisko GmbH Berlin Germany (indirect interest through no. 60)	CAP309	100	22	0
136	CAREONE Patientenkompass GmbH Berlin Germany (indirect interest through no. 130)	CPK	100	(a)	(a)
137	CT-Zentrum für kardiologisch-radiologische Diagnostik Bonn / Rhein-Sieg / Euskirchen GmbH & Co. KG i. L. Siegburg Germany (indirect interest through no. 96)	CT KG	100	(a)	(a)
138	FP Anlagenverwaltungs- und Vermietungsgesellschaft mbH Bad Berleburg Germany (indirect interest through no. 132)	FPAV	100	24	-1
139	HELIOS Alpha II GmbH Berlin Germany (indirect interest through no. 60)	HA II	100	24	-1
140	HELIOS Beta II GmbH Berlin Germany (indirect interest through no. 60)	HB II	100	24	-1
141	HELIOS Omega GmbH Berlin Germany (indirect interest through no. 60)	HO	100	24	-1
142	HELIOS Servicegesellschaft Süd GmbH Müllheim Germany (indirect interest through no. 59)		152 100	25	0
143	HELIOS Sigma GmbH Berlin Germany (indirect interest through no. 60)		148 100	20	0
144	HELIOS William Harvey Klinik Bad Nauheim GmbH Bad Nauheim Germany (indirect interest through no. 60)		146 100	25	0
145	HELIOS Ypsilon GmbH Berlin Germany (indirect interest through no. 60)		123 100	25	0
146	hospitalia activHealth gmbh Oberursel Germany (indirect interest through no. 5)	haH	100	-8.418	-90

Domestic affiliated companies of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
147	Hotel "Allgäuer Tor" GmbH Bad Berleburg Germany (indirect interest through no. 132)	Allgäuer Tor GmbH	100	0	0
148	Medizinisches Versorgungszentrum in Bad Berleburg GbR Bad Berleburg Germany (indirect interest through no. 132 + 74)	MVZ BLB	100	0	-150
149	MRT-Zentrum für kardiologisch-radiologische Diagnostik Bonn / Rhein-Sieg / Euskirchen GmbH & Co. KG i. L. Siegburg Germany (indirect interest through no. 96)	MRT KG	100	(a)	(a)
150	Service- und Gebäudemanagement Vogtland-Klinikum Plauen GmbH Plauen Germany (indirect interest through no. 68)	SGVKP	51	20 (j)	0 (j)
151	VAMED Health Project GmbH Berlin Germany (indirect interest through no. 949)	VHP	100	68 (j)	-3 (j)
152	Wittgensteiner Service Catering GmbH Berlin Germany (indirect interest through no. 60)		149 100	24	-1

Foreign affiliated companies (consolidated) of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
153	Fresenius Finance B.V. 's - Hertogenbosch Netherlands		100	1.375	679
154	Fresenius Biotech North America Inc. Lexington USA (indirect interest through no.	2)	100	126	27

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
155	Fresenius Medical Care Argentina S.A. Buenos Aires Argentina (indirect interest through no. 16)	FMC Argentina	100	37.478	4.503
156	Fresenius Medical Care Australia Pty. Limited Sydney Australia (indirect interest through no. 10)	FMC Australia	100	9.525	-417
157	Neomedics Sydney Australia (indirect interest through no. 156)	Neomedics	100	313	217
158	Biotec Systems Krems GmbH Krems Austria (indirect interest through no. 17)	Biotec Systems Krems	100	441	34
159	FME Nephrologica GmbH Vienna Austria (indirect interest through no. 16)	FME Nephrologica	100	9	-3
160	Fresenius Medical Care Austria GmbH Vienna Austria (indirect interest through no. 16)	FMC Austria GmbH	100	2.033	392
161	Fresenius Medical Care Belgium N.V. Antwerp Belgium (indirect interest through no. 16)	FMC Belgium	100	6.918	1.835
162	Fresenius Medical Care Ltda. Rio de Janeiro Brazil (indirect interest through no. 16)	FMC Brazil	100	55.785	6.197
163	BioCare Medical Company Limited British Virgin Islands British Virgin Islands (indirect interest through no. 193)	BioCare Medical	100	5.640	374
164	Fresenius Medical Care Canada, Inc. Toronto/Ontario Canada (indirect interest through no. 565)	FMC Brent	100	(f)	(f)
165	Dialisis Ltda. Santiago de Chile Chile (indirect interest through no. 168)	Dialisis	100	0	21
166	FMC Chile S.A. Santiago de Chile Chile (indirect interest through no. 16)	FMC CHILE S.A.	100	3.876	-6

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
167	Instituto Nacional de Diálisis y Diagnóstico S.A. Santiago de Chile Chile (indirect interest through no. 168)	INDD	100	-107	13
168	NephroCare Chile S.A. Santiago de Chile Chile (indirect interest through no. 166)	Nephrocare	100	2.046	-648
169	Pentafarma S.A. Santiago de Chile Chile (indirect interest through no. 16)	Pentafarma	100	-749	-648
170	Salvador Ltda. Santiago de Chile Chile (indirect interest through no. 168)	Salvador	100	4	-6
171	Bioteque Medical (JiangSu) Company Limited Changshu China (indirect interest through no. 193)	Bioteque Medical	100	6.500	-583
172	FMC Shanghai Company Limited Shanghai China (indirect interest through no. 10)	FCH	100	4.908	1.477
173	Shanghai Ren Ji NMC Hemodialysis Center Co., Ltd. Shanghai China (indirect interest through no. 632)	NMC Shanghai	64	637	-85
174	Fresenius Medical Care Colombia S.A. Bogota Colombia (indirect interest through no. 16)	FMC Colombia	100	53.866	4.075
175	Fresenius Medical Care - DS, s.r.o. Prague Czech Republic (indirect interest through no. 16)	FMC-DS	100	8.345	2.219
176	FRESENIUS MEDICAL CARE Ceska Republica spol s.r.o. Prague Czech Republic (indirect interest through no. 16)	FMC CR	100	17.191	3.000
177	FMC Danmark A.S Albertslund Denmark (indirect interest through no. 10)	FMC Danmark	100	1.948	455
178	OÜ FENNIMARK Tallinn Estonia (indirect interest through no. 179)	Fennimark	100	46	37
179	OÜ RENCULUS Tartu Estonia (indirect interest through no. 16)	Renculus	100	340	62

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
180	Fresenius Medical Care Suomi Oy Helsinki Finland (indirect interest through no. 10)	FMC Suomi	100	3.183	1.106
181	Centre d'Hemodialyse du Languedoc Méditerranéen S.A. Montpellier France (indirect interest through no. 185)	CHLM	98	6.850	1.719
182	Centre de Rein Artificiel de Tassin S.A.S. Lyon France (indirect interest through no. 185)	CRAT	100	3.857	503
183	Centre Néphrologique d'Occitanie S.A.S Toulouse France (indirect interest through no. 185)	CNO	99	2.987	543
184	Fresenius Medical Care France S.A.S Fresnes France (indirect interest through no. 185)	FMC France	100	15.113	2.932
185	Fresenius Medical Care Groupe France S.A.S Fresnes France (indirect interest through no. 16)	FMC Groupe France	100	75.970	7.234
186	Nephrocare ile de France S.A.S. Créteil France (indirect interest through no. 185)	Nephrocare ile de France	100	22.976	1.455
187	Pestenaille S.a.r.l. Lyon France (indirect interest through no. 182)	Pestenaille	100	-340	-11
188	Polyclinique de Lagny S.A. Lagny France (indirect interest through no. 190)	Lagny	100	8.862	449
189	Regina S.a.r.l. Villejuif France (indirect interest through no. 182)	Regina	100	-2.829	-154
190	SAPROMED Saint-Omer France (indirect interest through no. 185)	SAPROMED	100	4.228	808
191	SMAD S.A. Savigny France (indirect interest through no. 185)	FMC SMAD	100	30.323	5.256
192	Fresenius Medical Care Renal Services (UK) Ltd. Nottinghamshire Great Britain (indirect interest through no. 375)	FMC Renal Services (UK)	100	925	-23

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
193	BioCare Technology Company Limited Hong Kong Hongkong (indirect interest through no. 16)	BioCare Technology	100	13.911	-682
194	Excelsior Renal Services Co., Ltd. Hong Kong Hongkong (indirect interest through no. 196)	ERS	51	309	41
195	FMC Asia Pacific Ltd. Hong Kong Hongkong (indirect interest through no. 10)	FMC AP	100	12.049	4.633
196	Fresenius Medical Care Hongkong Ltd. Hong Kong Hongkong (indirect interest through no. 10)	FMC HK Ltd	100	30.378	-1.691
197	NephroCare Ltd. Hong Kong Hongkong (indirect interest through no. 196)	NHK	100	8.477	-1.485
198	FMC Hungary Ltd. Budapest Hungary (indirect interest through no. 10)	FMC Hungary	100	24.763	3.449
199	Fresenius Medical Care Dializis Center Ltd. Budapest Hungary (indirect interest through no. 16)	FMC Dializis Center Kft	100	1.282	989
200	Fresenius Medical Care India Pvt Ltd. New Delhi India (indirect interest through no. 16)	FMC India	100	206 (b)	-25 (b)
201	P.T. Fresenius Medical Care Indonesia Jakarta Indonesia (indirect interest through no. 10)	FMCINDO	100	411	-288
202	FMC (Ireland) Ltd Dublin Ireland (indirect interest through no. 16)	FMC Ireland	100	1.707	392
203	Ambulatorio di Nefrologia ed Emodialisi Assisi S.r.l. Palermo Italy (indirect interest through no. 209)	Emodialisi Assisi	100	0	0
204	Ambulatorio Nefrocardiologico Siciliano S.r.l. Palermo Italy (indirect interest through no. 209)	Aesculapius S.r.l.	100	40	-2

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
205	Ambulatorio Nefrologia e Emodialisi II Nefrologico Palermo Italy (indirect interest through no. 209)	Ambulatorio Nefrologico	100	397	203
206	Beta Dial S.r.l. Napoli Italy (indirect interest through no. 227 + 226)	Beta Dial	100	31	-36
207	CEA S.r.l. con socio unico Napoli Italy (indirect interest through no. 229)	CEA	100	255	-9
208	Centro Analisi e Diagnostica Clinica S.r.l. Palermo Italy (indirect interest through no. 209)	Centro Analisi	100	336	23
209	Centro Diagnostico e Terapeutico delle Malattie Renali S.p.A. Palermo Italy (indirect interest through no. 10)	Centro Diagnostico	100	15.970	166
210	Centro Dialisi Riviera del Conero S.r.l. con socio unico Napoli Italy (indirect interest through no. 229)	Centro Dialisi Conero	100	58	-15
211	Centro Dialisi Tasso S.r.l. in liquidazione con socio unico Napoli Italy (indirect interest through no. 227)	Centro Dialisi Tasso	100	-57	-45
212	Cercos S.r.l. con socio unico Napoli Italy (indirect interest through no. 226)	Cercos	100	122	-68
213	Cilento Dial S.r.l. con socio unico Napoli Italy (indirect interest through no. 16)	Cilento dial	100	1.464	345
214	Dialten S.r.l. con socio unico Napoli Italy (indirect interest through no. 16)	Dialten	100	1.308	80
215	Dialtorre S.r.l. con socio unico Napoli Italy (indirect interest through no. 227)	Dialtorre	100	541	48
216	Dialy Center S.r.l. con socio unico Napoli Italy (indirect interest through no. 227)	Dialy Center	100	523	34
217	Diandial S.r.l. Napoli Italy (indirect interest through no. 229)	Diandial	100	412	-3

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
218	Due Torri S.r.l. in liquidazione con socio unico Napoli Italy (indirect interest through no. 227)	Due Torri	100	0	-16
219	Emodial Vesuvio S.r.l. Napoli Italy (indirect interest through no. 229)	Emodial Vesuvio	100	895	110
220	Enne E S.r.l. Napoli Italy (indirect interest through no. 226 + 227)	Enne	100	-33	-65
221	Fanus S.r.l. con socio unico Napoli Italy (indirect interest through no. 227)	Fanus	100	-3	-147
222	Flaminia S.r.l. Palermo Italy (indirect interest through no. 209)	Flaminia	100	0	0
223	Flavia S.r.l. Palermo Italy (indirect interest through no. 209)	Flavia	100	0	0
224	Fresenius Medical Care Italia S.p.A. Cremona Italy (indirect interest through no. 16)	FME Italia	100	34.728	2.568
225	Kidney S.r.l. Napoli Italy (indirect interest through no. 229)	Kidney	100	409	59
226	Nedial Napoli S.r.l. con socio unico Napoli Italy (indirect interest through no. 227)	Nedial Napoli	100	214	-142
227	Nedial S.r.l. con socio unico Napoli Italy (indirect interest through no. 224)	Nedial	100	8.054	388
228	Nefrodisal S.r.l. con socio unico Napoli Italy (indirect interest through no. 229)	Nefrodisal	100	1.056	145
229	NephroCare S.p.A. con socio unico Napoli Italy (indirect interest through no. 209)	NephroCare	100	4.397	546
230	Nephros S.r.l. con socio unico Napoli Italy (indirect interest through no. 229)	Nephros	100	247	-1
231	New Dial S.r.l. in liquidazione Napoli Italy (indirect interest through no. 227 + 226)	New Dial	100	0	-22

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
232	Omnia Dial S.r.l. Napoli Italy (indirect interest through no. 227 + 226)	Omnia Dial	100	115	17
233	Renal Center S.r.l. Napoli Italy (indirect interest through no. 229 + 228)	Renal Center	100	373	18
234	Ruscosa S.r.l con socio unico. Napoli Italy (indirect interest through no. 16)	Ruscosa	100	1.429	273
235	Rusdial S.r.l. con socio unico Napoli Italy (indirect interest through no. 227)	Rusdial	100	130	-13
236	Salaria S.r.l. Palermo Italy (indirect interest through no. 209)	Salaria	100	0	0
237	SIS-TER S.p.A. Cremona Italy (indirect interest through no. 224)	SIS-TER	100	8.992	1.096
238	Tiburtina S.r.l. Palermo Italy (indirect interest through no. 209)	Tiburtina	100	0	0
239	Ace Medical Co., Ltd. Tokyo Japan (indirect interest through no. 242)	Ace Medical Tokyo	100	569	-494
240	Ace Medical Sapporo Co., Ltd. Sapporo Japan (indirect interest through no. 239)	ACE Medical Sapporo	100	426	233
241	Fresenius-Kawasumi Co. Ltd. Tokyo Japan (indirect interest through no. 16)	FMC Kawasumi	70	14.719	2.211
242	Fresenius Medical Care Japan KK Tokyo Japan (indirect interest through no. 16)	FMC Japan	100	5.982	-1.219
243	Hospico Japonica Co., Ltd. Mito Japan (indirect interest through no. 239)	Hospico	100	252	65
244	Meisui Sangyo Co., Ltd. Sapporo Japan (indirect interest through no. 239)	Meisui Sangyo	100	46	-19
245	NephroCare Services Japan K.K. Tokyo Japan (indirect interest through no. 10)	NSJ	100	3.798	-175

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
246	TM Supply Co., Ltd. Shizuoka Japan (indirect interest through no. 239)	TM Supply	100	187	-21
247	FMC Korea Ltd. Seoul Korea (indirect interest through no. 10)	FMK	100	29.391	1.213
248	NephroCare Korea Inc. Seoul Korea (indirect interest through no. 16)	NephroCare Korea	100	322	165
249	NMC Korea Inc. Seoul Korea (indirect interest through no. 10)	SKR	100	-96	-6
250	Fresenius Medical Care Lebanon S.a.r.l. Beirut Lebanon (indirect interest through no. 16)	FMC Lebanon	95	-32	-240
251	FMC Finance II S.a.r.l. Luxembourg Luxembourg (indirect interest through no. 10)	FMC Finance II	100	15.876	614
252	FMC Finance III S.A. Luxembourg Luxembourg (indirect interest through no. 10)	FMC Finance III	100	188	154
253	FMC Finance IV S.a.r.l. Luxembourg Luxembourg Luxembourg (indirect interest through no. 10)	FMC Finance IV	100	153	90
254	FMC Trust Finance III S.a.r.l. Luxembourg Luxembourg Luxembourg (indirect interest through no. 10)	FMC Trust Finance III	100	-849	-126
255	FMC Trust Finance S.a.r.l. Luxembourg Luxembourg (indirect interest through no. 10)	FMC Trust Finance	100	-9.079	-4.075
256	Fresenius Medical Care MDF S.A. Luxembourg Luxembourg (indirect interest through no. 10)	FMC Luxemburg	100	8.084	6.880
257	PREFIN III S.à r.l. Luxembourg Luxembourg (indirect interest through no. 16)	PREFIN III	100	-55	-16
258	Fresenius Medical Care Malaysia Sdn.Bhd. Kuala Lumpur Malaysia (indirect interest through no. 10)	FMC Malaysia	100	5.326	1.596

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
259	Erika de Reynosa, S.A. de C.V. Mexico City Mexico (indirect interest through no. 507)	Erika Reynosa	100	(f)	(f)
260	FMC Compañia de Servicios S.A. de C.V. Zapopan Jalisco Mexico (indirect interest through no. 16)	FMC Compañia de Servicios	100	178	204
261	FMC de Mexico S.A. Jalisco Mexico (indirect interest through no. 10)	FMC Mexico	100	25.327	-3.066
262	Fresenius de Mexico, S.A. de C.V. Zapopan Jalisco Mexico (indirect interest through no. 546)	Fresenius Mexico	100	(f)	(f)
263	Fresenius Medical Care Maroc S.A. Casablanca Morocco (indirect interest through no. 16)	FMC Maroc	100	1.939	32
264	Sophadial S.A. Casablanca Morocco (indirect interest through no. 16)	Sophadial	51	-645	-59
265	Fresenius Medical Care Nederland B.V. Nieuwkuijk Netherlands (indirect interest through no. 251)	FMC Nederland	100	3.155	865
266	Fresenius Medical Care Turkish Holding B.V. Nieuwkuijk Netherlands (indirect interest through no. 16)	FMC Turkish Holding	100	18	0
267	International Nephrology Centers B.V. Mijdrecht Netherlands (indirect interest through no. 16)	I.N.C. B.V.	100	0	-23
268	Fresenius Medical Care Pakistan (Private) Limited Lahore Pakistan (indirect interest through no. 16)	FMC Pakistan	100	149	-39
269	Fresenius Medical Care del Peru S.A. Lima Peru (indirect interest through no. 10)	FMC Peru	100	900	287
270	FMC Renalcare Corp. Philippines (indirect interest through no. 16)	FMC Renalcare	100	120	-109
271	Fresenius Medical Care Philippines Inc. Makati City Philippines (indirect interest through no. 10)	FMC Philippines	100	2.668	856

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
272	Fresenius Medical Care Polska S.A. Poznan Poland (indirect interest through no. 10)	FMC Polska S.A.	100	8.656	2.400
273	Fresenius Nephrocare Polska Sp.z.o.o. Poznan Poland (indirect interest through no. 16)	Nephrocare Polska	100	17.040	-604
274	International Nephrology Centers Poland Krakow Poland (indirect interest through no. 16)	INCP	100	-948	-183
275	Abrandial-Clinica de Doencas Renais Lda. Abrantes Portugal (indirect interest through no. 290)	Abrandial-Clinica de Doencas Renais	100	2.560	466
276	Alinef Centro Nefrológico de Santiago do Cacém Lda. Lisbon Portugal (indirect interest through no. 281)	Alinef	100	-15	-3
277	Ambulancias 111-Servico de Transporte de doentes E. Sinistrados S.A. Cascais Portugal (indirect interest through no. 290)	Ambulancias 111 Portugal	100	770	216
278	C.D.B.I. - Centro Diálise Beira Interior S.A. Castelo Branco Portugal (indirect interest through no. 290)	CDBI	51	-206	-219
279	Cancho Lda. Coimbra Portugal (indirect interest through no. 290)	Cancho	100	685	19
280	Centro de Diálise da Costa Vicentia S.A. (CCV) Grandola Portugal (indirect interest through no. 290)	CCV	100	795	185
281	Centro Nefrológico de Alcácer do Sal S.A. Alcácer do Sal Portugal (indirect interest through no. 290)	Alcanef	100	57	-17
282	Dialverca - Sociedade Médica S.A. Vila Franca de Xira Portugal (indirect interest through no. 290)	Dialverca	51	14	-15
283	Dinefro - Diálises e Nefrologia S.A. Maia Portugal (indirect interest through no. 290)	Dinefro	100	2.797	403

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
284	Egidial-Centro de Dialises Lda. Guarda Portugal (indirect interest through no. 290)	Egidial Portugal	100	4.169	631
285	Fresenius Medical Care Portugal S.A. Maia Portugal (indirect interest through no. 286)	FMC Portugal	100	8.547	1.131
286	Fresenius Medical Care, SGPS, S.A. Maia Portugal (indirect interest through no. 10)	FMC SGPS	100	24.963	-52
287	Hemodial-Clinica de Diálise de Vila Franca de Xira Lda Lisbon Portugal (indirect interest through no. 290)	Hemodial	100	5.123	459
288	Lucageste SGPS S.A. Lisbon Portugal (indirect interest through no. 290)	Lucageste	100	-458	0
289	Nefromar - Centro Nefrológico da Madeira S.A. Funchal Portugal (indirect interest through no. 290)	Nefromar S.A.	100	3.803	856
290	NMC Centro Médico Nacional S.A. Lisbon Portugal (indirect interest through no. 286)	NMC Centro Médico	100	23.766	853
291	Ribadial-Clinica de Dialise de Santarem Lda. Santarém Portugal (indirect interest through no. 290)	Ribadial. Portugal	100	7.462	803
292	Sociedade Nefrológica do Sul S.A. Barreiro Portugal (indirect interest through no. 290)	SNS	100	1.537	74
293	Tagus Dial - Unidade de Tratamento de Doenças Renais, S.A. Barreiro Portugal (indirect interest through no. 290)	Tagus Dial	100	3.277	573
294	Visodial-Centro de Dialise de Viseu Lda. Viseu Portugal (indirect interest through no. 290)	Visodial Portugal	100	3.832	547
295	FMC Romania S.r.l. Bucharest Romania (indirect interest through no. 10)	FMC Romania	100	9.480	4.263

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
296	Fresenius Nephrocare Romania S.r.l. Bucharest Romania (indirect interest through no. 16)	FNC	100	2.515	-1.277
297	Fresenius Medical Care Holding OOO Moscow Russia (indirect interest through no. 16)	FMC Holding OOO	100	4.261	2.716
298	Fresenius Nephrocare OOO Moscow Russia (indirect interest through no. 23)	Fresenius Nephrocare	100	1.128	1.051
299	ZAO Fresenius S.P. Moscow Russia (indirect interest through no. 10)	ZAO Fresenius	100	8.302	2.550
300	Fresenius Medical Care Srbija d.o.o. Vrsac Serbia (indirect interest through no. 10)	FMC Srbija	100	15.184	3.366
301	Fresenius Medical Care Singapore Pte. Ltd. Singapore Singapore (indirect interest through no. 10)	FMC Singapore	100	2.119	232
302	FMC - dialyzacne sluzby, spol. s r.o. Piestany Slovakia (indirect interest through no. 16)	FMC DS	100	4.296	596
303	Fresenius Medical Care Slovensko spol. s r.o. Piestany Slovakia (indirect interest through no. 16)	FMC Slovensko	100	6.871	1.871
304	Meddial s.r.o. Piestany Slovakia (indirect interest through no. 16)	Meddial	100	20	2
305	NEFRO - COMP, spol. s r.o. Piestany Slovakia (indirect interest through no. 16)	Nefro - Comp	100	355	177
306	FMC SLOVENIJA, d.o.o. Zreče Slovenia (indirect interest through no. 16)	FMC Slovenija	100	2.096	358
307	Nefrodial d.o.o. Zreče Slovenia (indirect interest through no. 306)	Nefrodial	100	1.129	484
308	Clinix Renal Care Pty. Ltd. Houghton South Africa (indirect interest through no. 309)	Clinix Renal Care	60	47	25

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
309	Fresenius Medical Care South Africa Pty. Ltd. Johannesburg South Africa (indirect interest through no. 16)	FMC South Africa	100	5.112	814
310	ACJ Dialisis Tenerife S.A. Santa Cruz de Tenerife Spain (indirect interest through no. 311)	ACJ Dialisis Tenerife	100	176	40
311	Amex Canarias S.A. Las Palmas de Gran Canaria Spain (indirect interest through no. 328)	Amex Canarias	100	462	0
312	Amex S.A. Madrid Spain (indirect interest through no. 328)	Amex	100	391	-134
313	Ashdo S.A. Madrid Spain (indirect interest through no. 328)	Ashdo	100	121	-195
314	Centro de Dialisis Recoletas Albacete S.L. Madrid Spain (indirect interest through no. 328)	Centro de Dialisis Recoletas Albacete	100	266	1
315	Centro de Diálisis Burgalés S.A. Burgos Spain (indirect interest through no. 328)	Centro de Diálisis Burgalés	100	1.204	227
316	Centro Medico Santa Barbara S.L. Puertollano Spain (indirect interest through no. 313)	Centro Medico Santa Barbara	100	265	9
317	Cilu S.A. Cádiz Spain (indirect interest through no. 328)	Cilu	100	1.002	331
318	Compania Andaluza De Medicina Extrahospitalaria S.A. Sevilla Spain (indirect interest through no. 328)	CAMEX	100	2.290	381
319	Diálisis Santander, S.L. Santander Spain (indirect interest through no. 328)	Dialsan	100	895	318
320	FMC Extremadura S.A. Badajoz Spain (indirect interest through no. 328)	Extremadura	100	575	-858
321	Fresenius Medical Care Espana S.A. Madrid Spain (indirect interest through no. 10)	FMC Espana	100	27.082	6.572

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
322	Hemogan S.A. Valencia Spain (indirect interest through no. 328)	Hemogan	100	909	311
323	Hospitalización en Casa, S.L. Toledo Spain (indirect interest through no. 328)	HOCASA	100	736	-223
324	Instituto de Ciencias Neurológicas S.A. Madrid Spain (indirect interest through no. 328)	I.C.N.	100	3.746	-340
325	Kidney Centers Holding S.L. Barcelona Spain (indirect interest through no. 328)	Kidney Centers Holding	100	14.411	2.280
326	Kidney S.L. Valladolid Spain (indirect interest through no. 328)	Kidney	100	1.420	433
327	Naslaid S.A. Santander Spain (indirect interest through no. 328)	Naslaid	100	70	-18
328	National Medical Care of Spain S.A. Madrid Spain (indirect interest through no. 10)	NMC of Spain	100	44.056	-2.004
329	Nefroclub Carthago S.L. Murcia Spain (Indirect interest through no. 328)	Nefroclub Carthago	100	925	176
330	Pechrol S.A. Valencia Spain (indirect interest through no. 328)	Pechrol	100	2.156	591
331	Servicios de Diálisis Madrileños, S.A. Madrid Spain (indirect interest through no. 328)	Diálisis Madrileños	100	81	-95
332	Socodí Club S.L. Córdoba Spain (Indirect interest through no. 328)	Socodí Club	100	4.209	999
333	FMC Sverige AB Stockholm Sweden (indirect interest through no. 16)	Sverige AB	100	3.794	439
334	FMC Nephrologica S.A. Lugano Switzerland (indirect interest through no. 16)	FMC Nephrologica	100	-265	-250

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
335	Fresenius Medical Care Schweiz AG Stans Switzerland (indirect interest through no. 16)	FMC Schweiz	100	5.252	900
336	FMC Taiwan Co., Ltd. Taipei Taiwan (indirect interest through no. 10)	FMC Taiwan	100	9.881	843
337	Jiate Excelsior Co., Ltd. Taipei Taiwan (indirect interest through no. 196)	JTE	51	21.087	5.358
338	Fresenius Medical Care (Thailand) Ltd. Bangkok Thailand (indirect interest through no. 10)	FMC Thailand	100	4.243	668
339	Ataliz Saglik Tesisleri ve Diyaliz Hizmetleri A.S. Kocaeli Turkey (indirect interest through no. 352)		100	71	-32
340	Bursa Uludag Özel Saglik Tesisleri ve Malzemeleri San. Tic. A.S. Bursa Turkey (indirect interest through no. 363)	Bursa	60	819	454
341	Degisim Saglik Hizmetleri San. Tic. Ltd. Sti., Kayseri Kayseri Turkey (indirect interest through no. 352)	kayseri	100	173	-269
342	Diamed Saglik Hizmetleri A.S. Istanbul Turkey (indirect interest through no. 352)	Diamed	100	163	-198
343	Diyalisans Diyaliz ve Saglik Hizmetleri A.S. Istanbul Turkey (indirect interest through no. 352)	Diyalisans	100	22	-95
344	ECE Diyaliz Hizmetleri A.S. Ankara Turkey (indirect interest through no. 352)	Ece	100	69	-446
345	Ege Nefroloji Özel Diyaliz Merkezi Saglik Hizmetleri ve Malzemeleri Tic. A.S. Izmir Turkey (indirect interest through no. 352)	Ege Nefroloji	100	694	-7
346	Egesa Özel Saglik Hizmetleri Dis. Tic. Paz.A.S. Manisa Turkey (indirect interest through no. 352)	Egesa	100	35	-91

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
347	Ekomed Saglik Hizmetleri Ltd. Sti. Istanbul Turkey (indirect interest through no. 352)	Ekomed	100	-104	-160
348	Emir Ozel Saglik ve Diyaliz Hizmetleri San. Ve Tiv. S.A. Istanbul Turkey (indirect interest through no. 352)	ADA Diyaliz	100	-214	-448
349	Erzurum Diyaliz Hizmetleri A.S. Erzurum Turkey (indirect interest through no. 352)	Erzurum	60	-6	-26
350	Fresenius Adana Diyaliz Hizmetleri A.S. Adana Turkey (indirect interest through no. 352)	Adana	100	162	-420
351	Fresenius Adiyaman Diyaliz Hizmetleri A.S. Adiyaman Turkey (indirect interest through no. 352)	Adiyaman	100	494	-79
352	Fresenius Diyaliz Hizmetleri A.S., Istanbul Istanbul Turkey (indirect interest through no. 16)	FDH	100	34.620	-289
353	Fresenius Ecza Deposu A.S. Istanbul Turkey (indirect interest through no. 357)	FED	100	2.658	1.900
354	Fresenius Guneydogu Diyaliz Hizmetleri Ltd. Sti. Malatya Turkey (indirect interest through no. 352)	T&T	100	1.924	-281
355	Fresenius Kahramanmaraş Diyaliz Hizmetleri LTD.STI. Kahramanmaraş Turkey (indirect interest through no. 351)	MARAS	100	494	-268
356	Fresenius Konya Diyaliz Hizmetleri A.S. Konya Turkey (indirect interest through no. 352)	Konya	100	401	-37
357	Fresenius Medikal Hizmetler A.S. Istanbul Turkey (indirect interest through no. 10)	FMH	100	28.347	6.256
358	Fresenius Saglik Hizmetleri A.S. Istanbul Turkey (indirect interest through no. 352)	FSH	100	2.713	-650

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
359	Gaziemir Özel Sağlık Hizmetleri Tesisleri ve Malzemeleri San. Tic. A.S. İzmir Turkey (indirect interest through no. 360)	Gazi	100	308	-22
360	İzmir Anka Özel Sağlık Hizmetleri Tesisleri ve Malzemeleri San. Tic. Ltd. Şti. İzmir Turkey (indirect interest through no. 363)	anka	100	783	-164
361	İzmir Narlıdere Özel Sağlık Tesisleri ve Malzemeleri San. Tic. A.S. İzmir Turkey (indirect interest through no. 363)	Narlıdere	90	-203	-169
362	İzmir Renal Sağlık Tesisleri ve Malzemeleri San. Tic. A.S. İzmir Turkey (indirect interest through no. 363)	Renal	100	138	-171
363	İzmir Sevgi Özel Sağlık Tesisleri ve Malzemeleri San. Tic. A.S. İzmir Turkey (indirect interest through no. 352)	Sevgi	95	2.341	-145
364	Nefronege Nefroloji Merkezi A.S., Manisa Manisa Turkey (indirect interest through no. 371)	Nefronege	60	1.028	248
365	Nefrotalya Nefroloji Merkezi Ltd. Sti., Antalya Antalya Turkey (indirect interest through no. 371)	Nefrotalya	100	429	-43
366	Nefrotep Nefroloji Merkezi Ltd. Sti, Gaziantep Gaziantep Turkey (indirect interest through no. 371)	Antep	100	510	-247
367	Özel Bahçelievler Sağlık Hizmetleri Ticaret Ltd. Sti. İstanbul Turkey (indirect interest through no. 352)	Bahçelievler	100	-476	-438
368	Özel Ege Diyaliz Merkezleri Sağlık Tesisleri ve Malzemeleri Tic. A.s. Manisa Turkey (indirect interest through no. 352)	akhisar	100	32	-307
369	Özel Nefron Sağlık Hizmetleri A.S. İzmir Turkey (indirect interest through no. 352)	Nefron	100	609	85

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
370	Renalege Turgutlu Nefroloji Ticaret Ltd. Sti., Manisa Manisa Turkey (indirect interest through no. 371)	Renalege	60	653	6
371	RNC Renal Nefroloji Merkezi Ltd. Sti. , Istanbul Istanbul Turkey (indirect interest through no. 16)	renal	100	3.933	95
372	Serhat Sağlıklı Yaşam Özel Sağ.Hizm.Tıbbi ve Kimyasal Ürünler Itriat İnşaat Taahüt San. ve Tic. Ltd Erzurum Turkey (indirect interest through no. 349)	serhat	100	-953	-746
373	Uludag Diyaliz Merk.Tıbbi Malz.Medikal Hizmetleri ve Sağlık Tesis San.Tic.A.S. Bursa Turkey (indirect interest through no. 352)	Uludag	100	36	-167
374	Yaşam Özel Sağlık hizmetleri Anonim Şirketi Diyarbakir Turkey (indirect interest through no. 266)	Yaşam Özel Sağlık	100	660	-1.048
375	Fresenius Medical Care (Holdings) Ltd. Nottinghamshire United Kingdom (indirect interest through no. 16)	FMC (Holdings)	100	4.177	-350
376	Fresenius Medical Care (U.K.) Ltd. Nottinghamshire United Kingdom (indirect interest through no. 375)	FMC (U.K.)	100	27.474	2.562
377	Fresenius Medical Care Renal Services Ltd. Nottinghamshire United Kingdom (indirect interest through no. 375)	FMC Renal Services	100	2.579	1.439
378	Fresenius National Medical Care UK Ltd. Nottinghamshire United Kingdom (indirect interest through no. 375)	FNMC UK	100	2.769	0
379	Optimal Renal Care UK Ltd. Nottinghamshire United Kingdom (indirect interest through no. 375)	Optimal Renal Care UK	100	1	0
380	Acute Extracorporeal Services LLC Delaware USA (indirect interest through no. 574)	Acute Services LLC	100	(f)	(f)
381	Angleton Dialysis, Inc. Texas USA (indirect interest through no. 524)	Angleton Dialysis	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
382	Apheresis Care Group, Inc. Delaware USA (indirect interest through no. 773)	Apheresis Care Group	100	(f)	(f)
383	Arizona Renal Investments, LLC Delaware USA (indirect interest through no. 773)	Arizona Renal	100	(f)	(f)
384	Bio-Medical Applications Home Dialysis Services Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Home Dialysis	100	(f)	(f)
385	Bio-Medical Applications Management Company Inc. Delaware USA (indirect interest through no. 623)	Bio-Medical Management	100	(f)	(f)
386	Bio-Medical Applications of Aguadilla Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Aguadilla	100	(f)	(f)
387	Bio-Medical Applications of Alabama, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Alabama	100	(f)	(f)
388	Bio-Medical Applications of Amarillo Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Amarillo	100	(f)	(f)
389	Bio-Medical Applications of Anacostia Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Anacostia	100	(f)	(f)
390	Bio-Medical Applications of Arecibo Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Arecibo	100	(f)	(f)
391	Bio-Medical Applications of Arizona, LLC Delaware USA (indirect interest through no. 385)	Bio-Medical Arizona	100	(f)	(f)
392	Bio-Medical Applications of Arkansas, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Arkansas	100	(f)	(f)
393	Bio-Medical Applications of Bayamon, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Bayamon	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
394	Bio-Medical Applications of Blue Springs Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Blue Springs	100	(f)	(f)
395	Bio-Medical Applications of Caguas Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Caguas	100	(f)	(f)
396	Bio-Medical Applications of California, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical California	100	(f)	(f)
397	Bio-Medical Applications of Camarillo Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Camarillo	100	(f)	(f)
398	Bio-Medical Applications of Capitol Hill Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Capitol Hill	100	(f)	(f)
399	Bio-Medical Applications of Carolina PR Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Carolina PR	100	(f)	(f)
400	Bio-Medical Applications of Carson Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Carson	100	(f)	(f)
401	Bio-Medical Applications of Clinton, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Clinton	100	(f)	(f)
402	Bio-Medical Applications of Columbia Heights, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Columbia Heights	100	(f)	(f)
403	Bio-Medical Applications of Connecticut, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Connecticut	100	(f)	(f)
404	Bio-Medical Applications of Delaware, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Delaware	100	(f)	(f)
405	Bio-Medical Applications of Dover NH Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Dover NH	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
406	Bio-Medical Applications of Eureka Inc. Delaware USA (indirect interest through no.	Bio-Medical Eureka	100	(f)	(f)
	385)				
407	Bio-Medical Applications of Fayetteville Inc. Delaware USA (indirect interest through no.	Bio-Medical Fayetteville	100	(f)	(f)
	385)				
408	Bio-Medical Applications of Florida, Inc. Delaware USA (indirect interest through no.	Bio-Medical Florida	100	(f)	(f)
	385)				
409	Bio-Medical Applications of Fremont Inc. Delaware USA (indirect interest through no.	Bio-Medical Fremont	100	(f)	(f)
	385)				
410	Bio-Medical Applications of Fresno CA Inc. Delaware USA (indirect interest through no.	Bio-Medical Fresno CA	100	(f)	(f)
	385)				
411	Bio-Medical Applications of Georgia, Inc. Delaware USA (indirect interest through no.	Bio-Medical Georgia	100	(f)	(f)
	385)				
412	Bio-Medical Applications of Glendora Inc. Delaware USA (indirect interest through no.	Bio-Medical Glendora	100	(f)	(f)
	385)				
413	Bio-Medical Applications of Guayama Inc. Delaware USA (indirect interest through no.	Bio-Medical Guayama	100	(f)	(f)
	385)				
414	Bio-Medical Applications of Hoboken, Inc. Delaware USA (indirect interest through no.	Bio-Medical Hoboken	100	(f)	(f)
	385)				
415	Bio-Medical Applications of Humacao Inc. Delaware USA (indirect interest through no.	Bio-Medical Humacao	100	(f)	(f)
	385)				
416	Bio-Medical Applications of Idaho, LLC Delaware USA (indirect interest through no.	Bio-Medical Idaho	100	(f)	(f)
	546)				

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
417	Bio-Medical Applications of Illinois, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Illinois	100	(f)	(f)
418	Bio-Medical Applications of Indiana, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Indiana	100	(f)	(f)
419	Bio-Medical Applications of Kansas, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Kansas	100	(f)	(f)
420	Bio-Medical Applications of Kentucky, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Kentucky	100	(f)	(f)
421	Bio-Medical Applications of Las Americas Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Las Americas	100	(f)	(f)
422	Bio-Medical Applications of Long Beach Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Long Beach	100	(f)	(f)
423	Bio-Medical Applications of Los Gatos Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Los Gatos	100	(f)	(f)
424	Bio-Medical Applications of Louisiana, Inc. Delaware USA (indirect interest through no. 428)	Bio-Medical Louisiana	100	(f)	(f)
425	Bio-Medical Applications of M.L.K., Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical M.L.C.	100	(f)	(f)
426	Bio-Medical Applications of Maine, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Maine	100	(f)	(f)
427	Bio-Medical Applications of Manchester Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Manchester	100	(f)	(f)
428	Bio-Medical Applications of Maryland, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Maryland	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
429	Bio-Medical Applications of Massachusetts Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Massachusetts	100	(f)	(f)
430	Bio-Medical Applications of Mayaguez Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Mayaguez	100	(f)	(f)
431	Bio-Medical Applications of Michigan, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Michigan	100	(f)	(f)
432	Bio-Medical Applications of Minnesota, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Minnesota	100	(f)	(f)
433	Bio-Medical Applications of Mission Hills, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Misson Hills	100	(f)	(f)
434	Bio-Medical Applications of Mississippi, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Mississippi	100	(f)	(f)
435	Bio-Medical Applications of Missouri, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Missouri	100	(f)	(f)
436	Bio-Medical Applications of Nevada, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Nevada	100	(f)	(f)
437	Bio-Medical Applications of New Hampshire Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical New Hampshire	100	(f)	(f)
438	Bio-Medical Applications of New Jersey Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical New Jersey	100	(f)	(f)
439	Bio-Medical Applications of New Mexico Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical New Mexico	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
440	Bio-Medical Applications of North Carolina Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical North Carolina	100	(f)	(f)
441	Bio-Medical Applications of Northeast DC Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Northeast DC	100	(f)	(f)
442	Bio-Medical Applications of Oakland Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Oakland	100	(f)	(f)
443	Bio-Medical Applications of Ohio, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Ohio	100	(f)	(f)
444	Bio-Medical Applications of Oklahoma, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Oklahoma	100	(f)	(f)
445	Bio-Medical Applications of Pennsylvania Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Pennsylvania	100	(f)	(f)
446	Bio-Medical Applications of Ponce Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Ponce	100	(f)	(f)
447	Bio-Medical Applications of Puerto Rico Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Puerto Rico	100	(f)	(f)
448	Bio-Medical Applications of Rhode Island Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Rhode Island	100	(f)	(f)
449	Bio-Medical Applications of Rio Piedras Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Rio Piedras	100	(f)	(f)
450	Bio-Medical Applications of San Antonio Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical San Antonio	100	(f)	(f)
451	Bio-Medical Applications of San German Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical San German	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
452	Bio-Medical Applications of San Juan, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical San Juan	100	(f)	(f)
453	Bio-Medical Applications of SE Washington Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical SE Washington	100	(f)	(f)
454	Bio-Medical Applications of South Carolina Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical South Carolina	100	(f)	(f)
455	Bio-Medical Applications of Tennessee Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Tennessee	100	(f)	(f)
456	Bio-Medical Applications of Texas, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Texas	100	(f)	(f)
457	Bio-Medical Applications of the District of Columbia Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Columbia	100	(f)	(f)
458	Bio-Medical Applications of Ukiah Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Ukiah	100	(f)	(f)
459	Bio-Medical Applications of Virginia, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Virginia	100	(f)	(f)
460	Bio-Medical Applications of West End Inc. Delaware USA (indirect interest through no. 819)	Bio-Medical West End	100	(f)	(f)
461	Bio-Medical Applications of West Virginia Inc. Texas USA (indirect interest through no. 385)	Bio-Medical West Virginia	100	(f)	(f)
462	Bio-Medical Applications of Wisconsin, Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Wisconsin	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
463	Bio-Medical Applications of Woonsocket Inc. Delaware USA (indirect interest through no. 385)	Bio-Medical Woonsocket	100	(f)	(f)
464	Bio-Medical Applications of Wyoming, LLC Delaware USA (indirect interest through no. 531)	Bio-Medical Wyoming	100	(f)	(f)
465	Bio-trax International, Inc. Delaware USA (indirect interest through no. 621)	Bio-trax International	100	(f)	(f)
466	Biotrax Connecticut, Inc. Connecticut USA (indirect interest through no. 465)	Biotrax Connecticut	100	(f)	(f)
467	Brazoria Kidney Center, Inc. Texas USA (indirect interest through no. 830)	Brazoria Kidney Center	100	(f)	(f)
468	Brevard County Dialysis, LLC Florida USA (indirect interest through no. 758)	Brevard County Dialysis	100	(f)	(f)
469	Brick Dialysis Center, LLC Delaware USA (indirect interest through no. 773)	Brick Dialysis Center	51	(f)	(f)
470	Calcucare Inc Houston USA (indirect interest through no. 22)	Calcucare Inc.	100		
471	Cartersville Dialysis Center, LLC Georgia USA (indirect interest through no. 758)	Cartersville Dialysis Center	100	(f)	(f)
472	Clayton County Dialysis, LLC Georgia USA (indirect interest through no. 758)	Clayton County Dialysis	100	(f)	(f)
473	Clermont Dialysis Center, LLC Florida USA (indirect interest through no. 758)	Clermont Dialysis Center	100	(f)	(f)
474	Clinical Diagnostic Systems, Inc. Florida USA (indirect interest through no. 404)	CDSystems	100	(f)	(f)
475	Cobb County Dialysis, LLC Georgia USA (indirect interest through no. 758)	Cobb County Dialysis	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
476	College Park Dialysis, LLC Georgia USA (indirect interest through no. 758)	College Park Dialysis	55	(f)	(f)
477	Columbus Area Renal Alliance, LLC Delaware USA (indirect interest through no. 733)	Columbus Area Renal Alliance	51	(f)	(f)
478	Columbus Renal Care Group, LLC Delaware USA (indirect interest through no. 477)	Columbus RCG	80	(f)	(f)
479	Con-Med Supply Company, Inc. Illinois USA (indirect interest through no. 481)	Con-Med Supply Company	100	(f)	(f)
480	Conejo Valley Dialysis, Inc. California USA (indirect interest through no. 385)	Conejo Dialysis	100	(f)	(f)
481	Continental Health Care Ltd. Illinois USA (indirect interest through no. 508)	Continental Health Care	100	(f)	(f)
482	Covington Dialysis Center, LLC Georgia USA (indirect interest through no. 758)	Covington Dialysis	100	(f)	(f)
483	Diabetes Care Group, Inc. Delaware USA (indirect interest through no. 773)	Diabetes Care Group	100	(f)	(f)
484	Diagnostic Management Service, Inc. Massachusetts USA (indirect interest through no. 681)	Diagnostic Management Service	100	(f)	(f)
485	Dialysis America Alabama, LLC Delaware USA (indirect interest through no. 623)	Dialysis America Alabama	100	(f)	(f)
486	Dialysis America Georgia, LLC Delaware USA (indirect interest through no. 546)	Dialysis America Georgia	100	(f)	(f)
487	Dialysis Associates Medical Supply, LLC Tennessee USA (indirect interest through no. 773)	Dialysis Assc Medical Supply	100	(f)	(f)
488	Dialysis Associates of Northeast Ohio, Inc. Ohio USA (indirect interest through no. 733)	Dialysis Assc Northeast Ohio	60	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
489	Dialysis Associates of Nothern New Jersey LLC New Jersey USA (indirect interest through no. 574)	Dialysis Associates	100	(f)	(f)
490	Dialysis Associates, LLC Tennessee USA (indirect interest through no. 773)	Dialysis Associates	100	(f)	(f)
491	Dialysis Centers of America – Illinois, Inc. Illinois USA (indirect interest through no. 773)	Dialysis America	100	(f)	(f)
492	Dialysis Licensing Corp. Delaware USA (indirect interest through no. 773)	Dialysis Licensing	100	(f)	(f)
493	Dialysis Management Corporation Texas USA (indirect interest through no. 773)	Dialysis MGM	100	(f)	(f)
494	Dialysis Services of Atlanta, Inc. Georgia USA (indirect interest through no. 788)	Dialysis Atlanta	100	(f)	(f)
495	Dialysis Services of Cincinnati, Inc. Ohio USA (indirect interest through no. 574)	Dialysis Services Cincinnati	100	(f)	(f)
496	Dialysis Services of Southeast Alaska, LLC Alaska USA (indirect interest through no. 739)	Dialysis Southeast Alaska	80	(f)	(f)
497	Dialysis Services, Inc. Texas USA (indirect interest through no. 385)	Dialysis Services Texas	100	(f)	(f)
498	Dialysis Specialists of Barboursville Inc. Kentucky USA (indirect interest through no. 574)	Dialysis Specialists Barboursville	100	(f)	(f)
499	Dialysis Specialists of Marietta Ltd. Ohio USA (indirect interest through no. 574)	Dialysis Specialists Marietta	100	(f)	(f)
500	Dialysis Specialists of Northeast Ohio, Ltd. Ohio USA (indirect interest through no. 733)	Dialysis Specialists Northeast Ohio	60	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
501	Dialysis Specialists of Topeka Inc. Kansas USA (indirect interest through no. 574)	Dialysis Specialists Topeka	100	(f)	(f)
502	Dialysis Specialists of Tulsa Inc. Oklahoma USA (indirect interest through no. 574)	Dialysis Specialists Tulsa	100	(f)	(f)
503	Douglas County Dialysis, LLC Georgia USA (indirect interest through no. 758)	Douglas Dialysis	100	(f)	(f)
504	Doylestown Acute Renal Services, L.L.C. Pennsylvania USA (indirect interest through no. 793)	Doylestown Acute RS	100	(f)	(f)
505	DuPage Dialysis Ltd. Illinois USA (indirect interest through no. 508)	DuPage Dialysis	100	(f)	(f)
506	Elyria Renal Care, LLC Delaware USA (indirect interest through no. 669)	Elyria RC	68	(f)	(f)
507	Erika of Texas, Inc. Delaware USA (indirect interest through no. 546)	Erika Texas	100	(f)	(f)
508	Everest Healthcare Holdings Inc. Delaware USA (indirect interest through no. 546)	Everest Healthcare Holdings	100	(f)	(f)
509	Everest Healthcare Indiana Inc. Indiana USA (indirect interest through no. 508)	Everest Indiana	100	(f)	(f)
510	Everest Healthcare of Ohio Inc. Ohio USA (indirect interest through no. 574)	Everest Ohio	100	(f)	(f)
511	Everest Healthcare Rhode Island, Inc. Delaware USA (indirect interest through no. 508)	Everest Healthcare Rhode Island	100	(f)	(f)
512	Everest Healthcare Texas Holding Corp. Delaware USA (indirect interest through no. 664)	Everest Texas Holding	100	(f)	(f)
513	Everest Healthcare Texas LP Delaware USA (indirect interest through no. 664)	Everest Texas	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
514	Everest Management Inc. Delaware USA (indirect interest through no. 508)	Everest Management	100	(f)	(f)
515	Everest New York Holdings Inc. New York USA (indirect interest through no. 508)	Everest New York Holdings	100	(f)	(f)
516	Everest One IPA Inc. New York USA (indirect interest through no. 515)	Everest One	100	(f)	(f)
517	Everest Three IPA Inc. New York USA (indirect interest through no. 515)	Everest Three	100	(f)	(f)
518	Everest Two IPA Inc. New York USA (indirect interest through no. 515)	Everest Two	100	(f)	(f)
519	Florence Acquisition, Inc. Delaware USA (indirect interest through no. 546)	Florence Acquisition	100	(f)	(f)
520	FMS - Pontiac Dearborn, LLC California USA (indirect interest through no. 557)	FMS Pontiac Dearborn	100	(f)	(f)
521	FMS Carmel Nephrology, LLC California USA (indirect interest through no. 557)	FMS Carmel Nephrology	100	(f)	(f)
522	FMS Delaware Dialysis, LLC California USA (indirect interest through no. 557)	FMS Delaware Dialysis	100	(f)	(f)
523	FMS New York, Inc. Delaware USA (indirect interest through no. 385)	FMS New York, Inc.	100	(f)	(f)
524	Fondren Dialysis Clinic, Inc. Texas USA (indirect interest through no. 830)	Fondren Dialysis	100	(f)	(f)
525	Fort Scott Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 773)	Fort Scott Dialysis	100	(f)	(f)
526	Four State Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 773)	Four State Dialysis	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
527	Franconia Acquisition LLC Delaware USA (indirect interest through no. 10)	Franconia LLC	100	52.762	0
528	Franconia Acquisition Sub LLC Delaware USA (indirect interest through no. 527)	Franconia Sub	100	0	0
529	Fresenius Anne Arundel Outpatient Dialysis Services LLC Delaware USA (indirect interest through no. 428)	Anne Arundel Services	75	(f)	(f)
530	Fresenius Integris, LLC Delaware USA (indirect interest through no. 444)	Fresenius Integris	51	(f)	(f)
531	Fresenius Management Services, Inc. Delaware USA (indirect interest through no. 385)	Fresenius Management Services, Inc.	100	(f)	(f)
532	Fresenius Medical Care - Eucalyptus, LLC California USA (indirect interest through no. 557)	FME - Eucalyptus	100	(f)	(f)
533	Fresenius Medical Care - Jackson Pike Associates Dialysis Center, LLC California USA (indirect interest through no. 557)	FMC Jackson Pike	100	(f)	(f)
534	Fresenius Medical Care - OSUIM Kidney Centers, LLC Delaware USA (indirect interest through no. 557)	OSUIM Kidney Centers	100	(f)	(f)
535	Fresenius Medical Care - Princess Anne Dialysis Center, LLC California USA (indirect interest through no. 557)	FMC Princess Anne	100	(f)	(f)
536	Fresenius Medical Care - South Texas Kidney, LLC California USA (indirect interest through no. 557)	FMC South Texas Kidney	100	(f)	(f)
537	Fresenius Medical Care - Stillwater, LLC California USA (indirect interest through no. 557)	FMC Stillwater	76	(f)	(f)
538	Fresenius Medical Care Capital Trust II Delaware USA (indirect interest through no. 10)	FMC Capital Trust II	100	305.991	0

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
539	Fresenius Medical Care Capital Trust III Delaware USA (indirect interest through no. 10)	FMC Capital Trust III	100	153.541	0
540	Fresenius Medical Care Capital Trust IV Delaware USA (indirect interest through no. 10)	FMC Capital Trust IV	100	152.996	0
541	Fresenius Medical Care Capital Trust V Delaware USA (indirect interest through no. 10)	FMC Capital Trust V	100	300.300	0
542	Fresenius Medical Care Comprehensive CKD Services Inc. Delaware USA (indirect interest through no. 546)	CKD Services	100	(f)	(f)
543	Fresenius Medical Care Dialysis Services - Oregon LLC Oregon USA (indirect interest through no. 623)	FMC Dialysis Oregon	100	(f)	(f)
544	Fresenius Medical Care Dialysis Services Colorado LLC Delaware USA (indirect interest through no. 385)	Dialysis Services Colorado	100	(f)	(f)
545	Fresenius Medical Care Health Plan, Inc. Delaware USA (indirect interest through no. 546)	FMC Health Plan	100	(f)	(f)
546	Fresenius Medical Care Holdings Inc. New York USA (indirect interest through no. 548)	FMC Holdings	100	2.997.777	284.211
547	Fresenius Medical Care Madison Parish Dialysis Center LLC Delaware USA (indirect interest through no. 421)	Madison Parish Dialysis	100	(f)	(f)
548	Fresenius Medical Care North America Holdings Limited Partnership Bad Homburg USA (indirect interest through no. 16)	DLP	100	(f)	(f)
549	Fresenius Medical Care of Illinois, LLC Delaware USA (indirect interest through no. 623)	FMC of Illinois	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
550	Fresenius Medical Care of Lillington, LLC North Carolina USA (indirect interest through no. 440)	FMC of Lillington	100	(f)	(f)
551	Fresenius Medical Care of Plainfield, LLC California USA (indirect interest through no. 557)	FMC of Plainfield	100	(f)	(f)
552	Fresenius Medical Care Pharmacy Services Inc. Delaware USA (indirect interest through no. 546)	FMC MS	100	(f)	(f)
553	Fresenius Medical Care Reinsurance Company (Cayman), Ltd. Cayman USA (indirect interest through no. 546)	FMC Reinsurance Company	100	(f)	(f)
554	Fresenius Medical Care Sandwich, LLC California USA (indirect interest through no. 557)	FMC Sandwich	100	(f)	(f)
555	Fresenius Medical Care Spring Valley, LLC California USA (indirect interest through no. 557)	FMC Spring Valley	100	(f)	(f)
556	Fresenius Medical Care Ventures Holding Company, Inc. California USA (indirect interest through no. 623)	FMC Ventures	100	(f)	(f)
557	Fresenius Medical Care Ventures, LLC Delaware USA (indirect interest through no. 546)	FMC Ventures	100	(f)	(f)
558	Fresenius Perryville Outpatient Dialysis Center LLC Delaware USA (indirect interest through no. 435)	Outpatient Dialysis Center	51	(f)	(f)
559	Fresenius Securities, Inc. California USA (indirect interest through no. 546)	Securities Inc.	100	(f)	(f)
560	Fresenius Temple Outpatient Dialysis Center LLC Delaware USA (indirect interest through no. 445)	Fresenius Outpatient Dialysis	55	(f)	(f)
561	Fresenius USA Home Dialysis, Inc. Delaware USA (indirect interest through no. 546)	FUSAHD	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
562	Fresenius USA Manufacturing, Inc. Delaware USA (indirect interest through no. 546)	FUSAMF	100	(f)	(f)
563	Fresenius USA Marketing, Inc. Delaware USA (indirect interest through no. 546)	FUSAMK	100	(f)	(f)
564	Fresenius USA Sales, Inc. Massachusetts USA (indirect interest through no. 385)	Fresenius USA Sales	100	(f)	(f)
565	Fresenius USA, Inc. Massachusetts USA (indirect interest through no. 546)	FUSA Inc.	100	(f)	(f)
566	Greater Southeast Community Center of Renal Disease Inc. District of Columbia USA (indirect interest through no. 385)	Southeast Community Center	100	(f)	(f)
567	Gulf Region Mobile Dialysis, Inc. Delaware USA (indirect interest through no. 385)	Gulf Region Mobile	100	(f)	(f)
568	Gynesis Healthcare of Pennsylvania, Inc Pennsylvania USA (indirect interest through no. 589)	Gynesis Healthcare Pennsylvania	100	(f)	(f)
569	Haemo-Stat, Inc. California USA (indirect interest through no. 623)	Haemo-Stat	100	(f)	(f)
570	Health Property Services, Inc. Delaware USA (indirect interest through no. 385)	Health Property Services	100	(f)	(f)
571	Henry Dialysis Center, LLC Georgia USA (indirect interest through no. 758)	Henry Dialysis	100	(f)	(f)
572	Holton Dialysis Clinic, LLC Georgia USA (indirect interest through no. 758)	Holton Dialysis	100	(f)	(f)
573	Home Dialysis Care, Inc. Texas USA (indirect interest through no. 589)	Home Dialysis Care, Inc.	100	(f)	(f)
574	Home Dialysis of America Inc. Arizona USA (indirect interest through no. 508)	Home Dialysis of America	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
575	Home Dialysis of Eastgate Inc. Ohio USA (indirect interest through no. 574)	Home Dialysis Eastgate	100	(f)	(f)
576	Home Dialysis of Mount Auburn Inc. Ohio USA (indirect interest through no. 574)	Home Dialysis Auburn	81	(f)	(f)
577	Home Dialysis of Muhlenberg County Inc. Kentucky USA (indirect interest through no. 574)	Home Dialysis Muhlenberg	100	(f)	(f)
578	Home Intensive Care of California, Inc. California USA (indirect interest through no. 589)	HICCalifornia	100	(f)	(f)
579	Home intensive Care of Connecticut Inc. Connecticut USA (indirect interest through no. 589)	HIC Connecticut	100	(f)	(f)
580	Home Intensive Care of Florida, Inc. Florida USA (indirect interest through no. 589)	HICFlorida	100	(f)	(f)
581	Home Intensive Care of Georgia, Inc. Georgia USA (indirect interest through no. 589)	HICGeorgia	100	(f)	(f)
582	Home Intensive Care of Massachusetts, Inc. Massachusetts USA (indirect interest through no. 589)	HIC Massachusetts	100	(f)	(f)
583	Home Intensive Care of Missouri, Inc. Missouri USA (indirect interest through no. 589)	HIC St. Louis	100	(f)	(f)
584	Home intensive Care of New Jersey, Inc New Jersey USA (indirect interest through no. 589)	HIC New Jersey	100	(f)	(f)
585	Home Intensive Care of Northern Ohio, Inc Ohio USA (indirect interest through no. 589)	HIC Northern Ohio	100	(f)	(f)
586	Home Intensive Care of Ohio, Inc. Ohio USA (indirect interest through no. 589)	HICOhio	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
587	Home Intensive Care of Tampa, Inc. Florida USA (indirect interest through no. 589)	HIC Tampa	100	(f)	(f)
588	Home Intensive Care of Virginia, Inc. Virginia USA (indirect interest through no. 589)	HIC Virginia	100	(f)	(f)
589	Home Intensive Care, Inc. Delaware USA (indirect interest through no. 623)	Home Intensive Care, Inc.	100	(f)	(f)
590	Home Nutritional Services, Inc. (CA) California USA (indirect interest through no. 591)	Home Nutritional Services, NJ	100	(f)	(f)
591	Home Nutritional Services, Inc. (NJ) New Jersey USA (indirect interest through no. 622)	Home Nutritional Services, NJ	100	(f)	(f)
592	Homestead Artificial Kidney Center, Inc. Florida USA (indirect interest through no. 408)	Homestead Kidney Center	100	(f)	(f)
593	Hutchinson Dialysis, L.L.C. Kansas USA (indirect interest through no. 755)	Hutchinson Dialysis	50	(f)	(f)
594	I.V. Solutions, LTD (a LLC) Texas USA (indirect interest through no. 591)	I.V. Solutions	100	(f)	(f)
595	Inland Northwest Renal Care Group - Rockwood Nephrology, LLC California USA (indirect interest through no. 557)	Inland Northwest RCG	100	(f)	(f)
596	Inland Northwest Renal Care Group, LLC Washington USA (indirect interest through no. 773)	Inland Northwest RCG	80	(f)	(f)
597	Integrated Renal Care of Pacific LLC Hawaii USA (indirect interest through no. 546)	Integrated Renal Care	100	(f)	(f)
598	International Medical Care, Inc. Delaware USA (indirect interest through no. 385)	International Medical Care	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
599	Jefferson County Dialysis, Inc. Arkansas USA (indirect interest through no. 773)	Jefferson County Dialysis	100	(f)	(f)
600	KDCO, Inc. Missouri USA (indirect interest through no. 773)	KDCO	100	(f)	(f)
601	KDNY, Inc Delaware USA (indirect interest through no. 589)	KDNY	100	(f)	(f)
602	Kentucky Renal Care Group, LLC Delaware USA (indirect interest through no. 733)	Kentucky RCG	100	(f)	(f)
603	Kidney Disease and Hypetension Center Ltd. Arizona USA (indirect interest through no. 385)	Kidney Disease Center	100	(f)	(f)
604	Kidney Disease Center of the Ozarks, L.L.C. Missouri USA (indirect interest through no. 600)	KDC Ozarks	100	(f)	(f)
605	Lakewood Dialysis Services, LLC Delaware USA (indirect interest through no. 745)	Lakewood Dialysis	68	(f)	(f)
606	Lawton Dialysis, Inc. Arkansas USA (indirect interest through no. 773)	Lawton Dialysis	100	(f)	(f)
607	Life Assist Medical Products Corp, Inc. Puerto Rico USA (indirect interest through no. 546)	NMC Med Prod. Puerto Rico	100	(f)	(f)
608	Lifechem, Inc. Delaware USA (indirect interest through no. 623)	Lifechem	100	(f)	(f)
609	Lithonia-Rockdale Dialysis, LLC Georgia USA (indirect interest through no. 758)	Lithonia-Rockdale	60	(f)	(f)
610	Little Rock Dialysis, Inc. Arkansas USA (indirect interest through no. 773)	Little Rock	100	(f)	(f)
611	Lorain County Renal Care Group, LLC Delaware USA (indirect interest through no. 506)	Lorain County RCG	70	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
612	Maumee Dialysis Services, LLC Delaware USA (indirect interest through no. 714)	Maumee Dialysis Services	100	(f)	(f)
613	Memphis Kidney and Dialysis Services, LLC Tennessee USA (indirect interest through no. 455)	Memphis Kidney and Dialysis	100	(f)	(f)
614	Mercy Dialysis Center Inc. Wisconsin USA (indirect interest through no. 508)	Mercy Dialysis Center	100	(f)	(f)
615	Metro Dialysis Center of North County Inc. Missouri USA (indirect interest through no. 435)	Metro Dialyse North County	100	(f)	(f)
616	Metro Dialysis Center of North Normandy Inc. Missouri USA (indirect interest through no. 615)	Metro Dialyse Normandy	100	(f)	(f)
617	Miami Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 773)	Miami Regional Dialysis	100	(f)	(f)
618	Michigan Home Dialysis Center, Inc. Michigan USA (indirect interest through no. 752)	Michigan Home Dialysis	100	(f)	(f)
619	Morris Home Dialysis, Inc. New Jersey USA (indirect interest through no. 438)	Morris Home Dialysis	100	(f)	(f)
620	Naples Dialysis Center, LLC Florida USA (indirect interest through no. 758)	Naples Dialysis Center	100	(f)	(f)
621	National Medical Care Diagnostics Services Inc. Delaware USA (indirect interest through no. 404)	NMC Diagnostics	100	(f)	(f)
622	National Medical Care Homecare Inc. Delaware USA (indirect interest through no. 623)	NMC Homecare	100	(f)	(f)
623	National Medical Care, Inc. Delaware USA (indirect interest through no. 546)	NMC	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
624	National Nephrology Associates Management Company of Texas, Inc. Texas USA (indirect interest through no. 773)	NNA MGM Texas	100	(f)	(f)
625	National Nephrology Associates of Texas, L.P. Texas USA (indirect interest through no. 649)	NNA Texas	100	(f)	(f)
626	Neomedica, Inc. Delaware USA (indirect interest through no. 623)	Neomedica	100	(f)	(f)
627	Nephromed LLC Delaware USA (indirect interest through no. 563)	Nephromed	100	(f)	(f)
628	New York Dialysis Management Inc. New York USA (indirect interest through no. 508)	New York Dialysis Management	100	(f)	(f)
629	NMC-RRI Partnership Massachusetts USA (indirect interest through no. 623)	NMC-RRI Partnership	100	(f)	(f)
630	NMC A, LLC Delaware USA (indirect interest through no. 623)	NMC A	100	(f)	(f)
631	NMC Asia Pacific Inc. Delaware USA (indirect interest through no. 598)	NMC Asia Pacific	100	288	0
632	NMC China, Inc Delaware USA (indirect interest through no. 598)	NMC China	100	-954	-56
633	NMC Funding Corporation Delaware USA (indirect interest through no. 623)	NMC Funding Corporation	100	(f)	(f)
634	NMC Medical services, Inc. Pennsylvania USA (indirect interest through no. 675)	Medical serv. inc.	100	(f)	(f)
635	NMC Services, Inc Delaware USA (indirect interest through no. 623)	NMC Services	100	(f)	(f)
636	NMC Taiwan Delaware USA (indirect interest through no. 598)	NMC Taiwan	100	-4.121	0

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
637	NMC Ventures, Inc. Delaware USA (indirect interest through no. 622)	NMC Ventures	100	(f)	(f)
638	NNA Management Company of Kentucky, Inc. Kentucky USA (indirect interest through no. 773)	NNA MGM Kentucky	100	(f)	(f)
639	NNA Management Company of Louisiana, Inc. Louisiana USA (indirect interest through no. 773)	NNA MGM Louisiana	100	(f)	(f)
640	NNA of Ada, L.L.C. Oklahoma USA (indirect interest through no. 652)	NNA Ada	60	(f)	(f)
641	NNA of Alabama, Inc. Alabama USA (indirect interest through no. 773)	NNA Alabama	100	(f)	(f)
642	NNA of East Orange, L.L.C. New Jersey USA (indirect interest through no. 796)	NNA East Orange	100	(f)	(f)
643	NNA of Elizabeth, L.L.C. New Jersey USA (indirect interest through no. 806)	NNA Elizabeth	51	(f)	(f)
644	NNA of Florida, LLC Florida USA (indirect interest through no. 803)	NNA Florida	100	(f)	(f)
645	NNA of Georgia, Inc. Delaware USA (indirect interest through no. 773)	NNA Georgia	100	(f)	(f)
646	NNA of Harrison, L.L.C. New Jersey USA (indirect interest through no. 796)	NNA Harrison	100	(f)	(f)
647	NNA of Louisiana, LLC Louisiana USA (indirect interest through no. 639)	NNA Louisiana	100	(f)	(f)
648	NNA of Memphis, LLC Tennessee USA (indirect interest through no. 490)	NNA Memphis	100	(f)	(f)
649	NNA of Nevada, Inc. Nevada USA (indirect interest through no. 773)	NNA Nevada	100	(f)	(f)
650	NNA of Newark, L.L.C. New Jersey USA (indirect interest through no. 806)	NNA Newark	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
651	NNA of Oklahoma, Inc. Nevada USA (indirect interest through no. 773)	NNA Oklahoma	100	(f)	(f)
652	NNA of Oklahoma, L.L.C. Oklahoma USA (indirect interest through no. 651)	NNA Oklahoma	100	(f)	(f)
653	NNA of Paducah, LLC Kentucky USA (indirect interest through no. 638)	NNA of Paducah	76	(f)	(f)
654	NNA of Rhode Island, Inc. Rhode Island USA (indirect interest through no. 773)	NNA Rhode Island	100	(f)	(f)
655	NNA of Toledo, Inc. Ohio USA (indirect interest through no. 773)	NNA Toledo	100	(f)	(f)
656	NNA Properties of Kentucky, Inc. Kentucky USA (indirect interest through no. 773)	NNA Kentucky	100	(f)	(f)
657	NNA Properties of New Jersey, Inc. New Jersey USA (indirect interest through no. 773)	NNA New Jersey	100	(f)	(f)
658	NNA Properties of Tennessee, Inc. Tennessee USA (indirect interest through no. 773)	NNA Tennessee	100	(f)	(f)
659	NNA Transportation Services Corporation Tennessee USA (indirect interest through no. 773)	NNA Transportation	100	(f)	(f)
660	NNA-Saint Barnabas-Livingston, L.L.C. New Jersey USA (indirect interest through no. 806)	NNA - Barnabas - Livingston	100	(f)	(f)
661	NNA-Saint Barnabas, L.L.C. New Jersey USA (indirect interest through no. 806)	NNA - Barnabas	100	(f)	(f)
662	Norcross Dialysis Center, LLC Georgia USA (indirect interest through no. 758)	Norcross Dialysis Center	100	(f)	(f)
663	Norlab, Inc. Massachusetts USA (indirect interest through no. 681)	Norlab	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
664	North Buckner Dialysis Center, Inc. Delaware USA (indirect interest through no. 574)	North Buckner Dialysis Center	100	(f)	(f)
665	North Gwinnett Dialysis, LLC Georgia USA (indirect interest through no. 758)	North Gwinnett Dialysis	100	(f)	(f)
666	Northeast Alabama Kidney Clinic, Inc. Alabama USA (indirect interest through no. 773)	Northeast Alabama Kidney Clinic	100	(f)	(f)
667	Northern New Jersey Dialysis LLC Delaware USA (indirect interest through no. 508)	Northern New Jersey Dialysis	100	(f)	(f)
668	Northwest Dialysis, Inc. Arkansas USA (indirect interest through no. 773)	Northwest Dialysis	100	(f)	(f)
669	Ohio Renal Care Group, LLC Ohio USA (indirect interest through no. 733)	Ohio RCG	51	(f)	(f)
670	Ohio Renal Care Supply Company, LLC Delaware USA (indirect interest through no. 669)	Ohio RC Supply	51	(f)	(f)
671	Overland Trails Renal Care Group, LLC Nebraska USA (indirect interest through no. 755)	Overland Trails RCG	55	(f)	(f)
672	Pacific Northwest Renal Services, L.L.C. Oregon USA (indirect interest through no. 754)	Pacific Northwest RS	95	(f)	(f)
673	Park Diagnostic Imaging Center, Inc. Florida USA (indirect interest through no. 674)	Park Diagnostic Imaging Center	100	(f)	(f)
674	Park imaging Inc. (FL) Florida USA (indirect interest through no. 675)	Park imaging, FL	100	(f)	(f)
675	Park imaging Inc. (MA) Massachusetts USA (indirect interest through no. 681)	Park imaging, MA	100	(f)	(f)
676	Park Portable X-Ray, Inc. Massachusetts USA (indirect interest through no. 675)	Park Portable	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
677	PD Solutions of Ohio, Inc. Ohio USA (indirect interest through no. 589)	PD Solutions Ohio	100	(f)	(f)
678	PD Solutions of Pennsylvania, Inc. Pennsylvania USA (indirect interest through no. 589)	PD Solutions Pennsylvania	100	(f)	(f)
679	PD Solutions of Texas, Inc. Texas USA (indirect interest through no. 589)	PD Solutions Texas	100	(f)	(f)
680	Physicians Dialysis Company, Inc. Pennsylvania USA (indirect interest through no. 760)	Physicians Dialysis	100	(f)	(f)
681	PML, Inc. Massachusetts USA (indirect interest through no. 621)	PML	100	(f)	(f)
682	Prescott Renal Care Group, LLC Delaware USA (indirect interest through no. 740)	Prescott RCG	70	(f)	(f)
683	QCI Holdings, Inc. Delaware USA (indirect interest through no. 623)	QCI Holdings	100	(f)	(f)
684	QCI Limited Liability Company Colorado USA (indirect interest through no. 695)	QCI LLC	100	(f)	(f)
685	Qix, Inc. Delaware USA (indirect interest through no. 825)	Qix	100	(f)	(f)
686	QualiCenters Albany, Ltd Colorado USA (indirect interest through no. 695)	Q.C. Albany, Ltd	100	(f)	(f)
687	QualiCenters Bend, LLC Colorado USA (indirect interest through no. 695)	Q.C. Bend	100	(f)	(f)
688	QualiCenters Coos Bay, Ltd Colorado USA (indirect interest through no. 695)	Q.C. Coos Bay	100	(f)	(f)
689	QualiCenters Eugene- Springfield, Ltd Colorado USA (indirect interest through no. 695)	Q.C. Eugene- Springfield	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
690	QualiCenters Inland Northwest, LLC Colorado USA (indirect interest through no. 695)	Q.C. Inland Northwest	100	(f)	(f)
691	QualiCenters Louisville, LLC Colorado USA (indirect interest through no. 695)	Q.C. Louisville	100	(f)	(f)
692	QualiCenters Pueblo, LLC Colorado USA (indirect interest through no. 683)	Q.C. Pueblo	100	(f)	(f)
693	QualiCenters Salem, LLC Colorado USA (indirect interest through no. 695)	Q.C. Salem	100	(f)	(f)
694	QualiCenters Sioux City, LLC Colorado USA (indirect interest through no. 695)	Q.C. Sioux City	100	(f)	(f)
695	QualiCenters, Inc. Colorado USA (indirect interest through no. 683)	QualiCenters	100	(f)	(f)
696	Qualiserv, Ltd. Colorado USA (indirect interest through no. 695)	Qualiserv	100	(f)	(f)
697	Quality Care Dialysis Center of Dallas Inc. Texas USA (indirect interest through no. 704)	Dallas Dialysis	100	(f)	(f)
698	Quality Care Dialysis Center of Hammond Inc. Delaware USA (indirect interest through no. 704)	Dialysis Hammond	100	(f)	(f)
699	Quality Care Dialysis Center of Houston Inc. Texas USA (indirect interest through no. 704)	QCDC Houston	100	(f)	(f)
700	Quality Care Dialysis Center of New Orleans Inc. Louisiana USA (indirect interest through no. 704)	QCDC New Orleans	100	(f)	(f)
701	Quality Care Dialysis Center of San Antonio Inc. Texas USA (indirect interest through no. 704)	QCDC San Antonio	100	(f)	(f)
702	Quality Care Dialysis Center of Vega Baja Inc. Puerto Rico USA (indirect interest through no. 704)	Dialysis Vega Baja	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
703	Quality Care Dialysis Center of Vista Inc. California USA (indirect interest through no. 704)	Dialysis Vista	100	(f)	(f)
704	Quality Care Dialysis Centers, Inc. Florida USA (indirect interest through no. 601)	Quality Care Dialysis Centers	100	(f)	(f)
705	R.C.G. Supply Company Tennessee USA (indirect interest through no. 733)	R.C.G. Supply	100	(f)	(f)
706	RCG Arlington Heights, LLC Delaware USA (indirect interest through no. 491)	RCG Arlington Heights	100	(f)	(f)
707	RCG Bloomington, LLC Delaware USA (indirect interest through no. 714)	RCG Bloomington	100	(f)	(f)
708	RCG Columbus, LLC Delaware USA (indirect interest through no. 773)	RCG Columbus	51	(f)	(f)
709	RCG Credit Corporation Tennessee USA (indirect interest through no. 773)	RCG Credit	100	(f)	(f)
710	RCG East Texas, LLP Delaware USA (indirect interest through no. 762)	RCG East Texas	100	(f)	(f)
711	RCG Finance, Inc. Delaware USA (indirect interest through no. 773)	RCG Finance	100	(f)	(f)
712	RCG Grand Island, LLC Delaware USA (indirect interest through no. 755)	RCG Grand Island	60	(f)	(f)
713	RCG Houston, LLP Delaware USA (indirect interest through no. 762)	RCG Houston	90	(f)	(f)
714	RCG Indiana, L.L.C. Delaware USA (indirect interest through no. 773)	RCG Indiana	100	(f)	(f)
715	RCG Intellectual Holdings, Inc. Delaware USA (indirect interest through no. 773)	RCGIH	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
716	RCG Irving, LLP Delaware USA (indirect interest through no. 762)	RCG Irving	100	(f)	(f)
717	RCG Marion, LLC Delaware USA (indirect interest through no. 723)	RCG Marion	100	(f)	(f)
718	RCG Martin, LLC Delaware USA (indirect interest through no. 773)	RCG Martin	100	(f)	(f)
719	RCG Memphis East, LLC Delaware USA (indirect interest through no. 773)	RCG Memphis East	100	(f)	(f)
720	RCG Memphis South, LLC California USA (indirect interest through no. 723)	RCG Memphis South	100	(f)	(f)
721	RCG Memphis, LLC Delaware USA (indirect interest through no. 773)	RCG Memphis	100	(f)	(f)
722	RCG Mercy Des Moines, LLC Delaware USA (indirect interest through no. 755)	RCG Mercy Des Moines	80	(f)	(f)
723	RCG Mississippi, Inc. Delaware USA (indirect interest through no. 773)	RCG Mississippi	100	(f)	(f)
724	RCG North Platte, LLC Delaware USA (indirect interest through no. 755)	RCG North Platte	60	(f)	(f)
725	RCG of Lake Village, LLC Mississippi USA (indirect interest through no. 723)	RCG Lake Village	51	(f)	(f)
726	RCG PA Merger Corp. Texas USA (indirect interest through no. 773)	RCG PA	100	(f)	(f)
727	RCG Pensacola, LLC Delaware USA (indirect interest through no. 759)	RCG Pensacola	70	(f)	(f)
728	RCG Robstown, LLP Delaware USA (indirect interest through no. 762)	RCG Robstown	70	(f)	(f)
729	RCG Saint Luke's LLC Delaware USA (indirect interest through no. 755)	RCG/Saint Luke	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
730	RCG Southaven, LLC Delaware USA (indirect interest through no. 773)	RCG Southaven	51	(f)	(f)
731	RCG Southern New Jersey, LLC Delaware USA (indirect interest through no. 745)	RCG Southern New Jersey	60	(f)	(f)
732	RCG Tunica, LLC Delaware USA (indirect interest through no. 723)	RCG Tunica	70	(f)	(f)
733	RCG University Division, Inc. Tennessee USA (indirect interest through no. 773)	RCG University	100	(f)	(f)
734	RCG West Health Supply, L.C. Arizona USA (indirect interest through no. 773)	RCG West Health Supply	100		
735	RCG Whitehaven, LLC Delaware USA (indirect interest through no. 723)	RCG Whitehaven	100	(f)	(f)
736	Renaissance Health Care Inc. Delaware USA (indirect interest through no. 629)	Renaissance Healthcare	100	(f)	(f)
737	Renal Care Group-Beaumont, L.P. Delaware USA (indirect interest through no. 762)	RCG-Beaumont	80	(f)	(f)
738	Renal Care Group-Harlingen, L.P. Delaware USA (indirect interest through no. 762)	RCG - Harlingen	60	(f)	(f)
739	Renal Care Group Alaska, Inc. Alaska USA (indirect interest through no. 773)	RCG Alaska	100	(f)	(f)
740	Renal Care Group Arizona, LLC Arizona USA (indirect interest through no. 773)	RCG Arizona	100	(f)	(f)
741	Renal Care Group Central Memphis, LLC Delaware USA (indirect interest through no. 773)	RCG Central Memphis	100	(f)	(f)
742	Renal Care Group Charlotte, LLC Delaware USA (indirect interest through no. 618)	RCG Charlotte	60	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
743	Renal Care Group Chicago Southside, LLC Delaware USA (indirect interest through no. 491)	RCG Chicago Southside	80	(f)	(f)
744	Renal Care Group Chicago Uptown, LLC Delaware USA (indirect interest through no. 491)	RCG Chicago Uptown	80	(f)	(f)
745	Renal Care Group East, Inc. Pennsylvania USA (indirect interest through no. 773)	RCG East	100	(f)	(f)
746	Renal Care Group Eastern Ohio, LLC Delaware USA (indirect interest through no. 680)	RCG Eastern Ohio	60	(f)	(f)
747	Renal Care Group Gainesville East, LLC Delaware USA (indirect interest through no. 645)	RCG Gainesville East	90	(f)	(f)
748	Renal Care Group Gainesville, LLC Delaware USA (indirect interest through no. 645)	RCG Gainesville	60	(f)	(f)
749	Renal Care Group Lansing, LLC Delaware USA (indirect interest through no. 618)	RCG Lansing	100	(f)	(f)
750	Renal Care Group Las Vegas, LLC Delaware USA (indirect interest through no. 557)	RCG Las Vegas	70	(f)	(f)
751	Renal Care Group Maplewood, LLC Delaware USA (indirect interest through no. 794)	RCG Maplewood	60	(f)	(f)
752	Renal Care Group Michigan, Inc. Delaware USA (indirect interest through no. 773)	RCG Michigan	100	(f)	(f)
753	Renal Care Group Nacagdoches, LLP Delaware USA (indirect interest through no. 762)	RCG Nacagdoches	80	(f)	(f)
754	Renal Care Group Northwest, Inc. Delaware USA (indirect interest through no. 773)	RCG Northwest	100	(f)	(f)
755	Renal Care Group of the Midwest, Inc. Kansas USA (indirect interest through no. 773)	RCG Midwest	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
756	Renal Care Group of the Ozarks, Delaware USA (indirect interest through no. 755)	RCG Ozarks	100	(f)	(f)
757	Renal Care Group of the Rockies, LLC Delaware USA (indirect interest through no. 773)	RCG Rockies	92	(f)	(f)
758	Renal Care Group of the South, Inc. Delaware USA (indirect interest through no. 773)	RCG South	100	(f)	(f)
759	Renal Care Group of the Southeast, Inc. Florida USA (indirect interest through no. 773)	RCG Southeast	100	(f)	(f)
760	Renal Care Group Ohio, Inc. Delaware USA (indirect interest through no. 773)	RCG Ohio	100	(f)	(f)
761	Renal Care Group South New Mexico, LLC Delaware USA (indirect interest through no. 762)	RCG South New Mexico	100	(f)	(f)
762	Renal Care Group Southwest Holdings, Inc. Delaware USA (indirect interest through no. 773)	RCG Southwest Holdings	100	(f)	(f)
763	Renal Care Group Southwest Michigan, LLC Delaware USA (indirect interest through no. 618)	RCG Southwest Michigan	90	(f)	(f)
764	Renal Care Group Southwest, L.P. Delaware USA (indirect interest through no. 762)	RCG Southwest	100	(f)	(f)
765	Renal Care Group Tampa, LLC Delaware USA (indirect interest through no. 759)	RCG Tampa	60	(f)	(f)
766	Renal Care Group Terre Haute, LLC Delaware USA (indirect interest through no. 714)	RCG Terre Haute	60	(f)	(f)
767	Renal Care Group Texas, Inc. Texas USA (indirect interest through no. 773)	RCG Texas	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
768	Renal Care Group Texas, L.P. Delaware USA (indirect interest through no. 762)	RCG Texas	100	(f)	(f)
769	Renal Care Group Toledo, LLC Delaware USA (indirect interest through no. 655)	RCG Toledo	100	(f)	(f)
770	Renal Care Group Tupelo, LLC Delaware USA (indirect interest through no. 723)	RCG Tupelo	69	(f)	(f)
771	Renal Care Group Wasilla, LLC Delaware USA (indirect interest through no. 739)	RCG Wasilla	80	(f)	(f)
772	Renal Care Group Westlake, LLC Delaware USA (indirect interest through no. 733)	RCG Westlake	100	(f)	(f)
773	Renal Care Group, Inc. Delaware USA (indirect interest through no. 546)	RCG	100	(f)	(f)
774	Renal Dimensions, LLC Delaware USA (indirect interest through no. 773)	Renal Dimensions	100	(f)	(f)
775	Renal Institute of Central Jersey, LLC Delaware USA (indirect interest through no. 773)	Renal Institute Central Jersey	51	(f)	(f)
776	Renal Research Institute LLC New York USA (indirect interest through no. 629)	Renal Research Institute	80	(f)	(f)
777	Renal Research Institute of Michigan LLC Delaware USA (indirect interest through no. 776)	Renal Research Michigan	100	(f)	(f)
778	Renal Scientific Services of Texas Inc. Delaware USA (indirect interest through no. 623)	Renal Scientific Texas	100	(f)	(f)
779	Renal Solutions, Inc. USA (indirect interest through no. 546)		100	(f)	(f)
780	Renal Supply (Tenn) Corp. New Jersey USA (indirect interest through no. 385)	Renal Supply (Tenn)	100	(f)	(f)
781	RenalNet Arizona, Inc. Arizona USA (indirect interest through no. 773)	RenalNet Arizona	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
782	RenalNet, Inc. Delaware USA (indirect interest through no. 773)	RenalNet	100	(f)	(f)
783	RenalPartners Foundation, Inc. Texas USA (indirect interest through no. 767)	Renal Partners Foundation	100	(f)	(f)
784	RenalPartners of Arizona, LLC Delaware USA (indirect interest through no. 787)	Renal Partners Arizona	100	(f)	(f)
785	RenalPartners of Indiana, LLC Indiana USA (indirect interest through no. 787)	Renal Partners Indiana	100	(f)	(f)
786	RenalPartners of the Rockies, LLC Delaware USA (indirect interest through no. 787)	Renal Partners Rockies	100	(f)	(f)
787	RenalPartners, Inc. Delaware USA (indirect interest through no. 773)	Renal Partners	100	(f)	(f)
788	Renex Corp. Florida USA (indirect interest through no. 773)	Renex	100	(f)	(f)
789	Renex Dialysis Clinic of Amesbury, Inc. Massachusetts USA (indirect interest through no. 788)	Renex Amesbury	100	(f)	(f)
790	Renex Dialysis Clinic of Bloomfield, Inc. New Jersey USA (indirect interest through no. 788)	Renex Bloomfield	100	(f)	(f)
791	Renex Dialysis Clinic of Bridgeton, Inc. Missouri USA (indirect interest through no. 788)	Renex Bridgeton	100	(f)	(f)
792	Renex Dialysis Clinic of Creve Coeur, Inc. Missouri USA (indirect interest through no. 788)	Renex Creve Coeur	100	(f)	(f)
793	Renex Dialysis Clinic of Doylestown, Inc. Pennsylvania USA (indirect interest through no. 788)	Renex Doylestown	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
794	Renex Dialysis Clinic of Maplewood, Inc. Missouri USA (indirect interest through no. 788)	Renex Maplewood	100	(f)	(f)
795	Renex Dialysis Clinic of North Andover, Inc. Massachusetts USA (indirect interest through no. 788)	Renex North Andover	100	(f)	(f)
796	Renex Dialysis Clinic of Orange, Inc. New Jersey USA (indirect interest through no. 788)	Renex Orange	100	(f)	(f)
797	Renex Dialysis Clinic of Penn Hills, Inc. Pennsylvania USA (indirect interest through no. 788)	Renex Penn Hills	100	(f)	(f)
798	Renex Dialysis Clinic of Philadelphia, Inc. Pennsylvania USA (indirect interest through no. 788)	Renex Philadelphia	100	(f)	(f)
799	Renex Dialysis Clinic of Pittsburgh, Inc. Pennsylvania USA (indirect interest through no. 788)	Renex Pittsburgh	100	(f)	(f)
800	Renex Dialysis Clinic of Shaler, Inc. Pennsylvania USA (indirect interest through no. 788)	Renex Shaler	100	(f)	(f)
801	Renex Dialysis Clinic of South Georgia, Inc. Georgia USA (indirect interest through no. 788)	Renex South Georgia	100	(f)	(f)
802	Renex Dialysis Clinic of St. Louis, Inc. Missouri USA (indirect interest through no. 788)	Renex St. Louis	100	(f)	(f)
803	Renex Dialysis Clinic of Tampa, Inc. Florida USA (indirect interest through no. 788)	Renex Tampa	100	(f)	(f)
804	Renex Dialysis Clinic of Union, Inc. Missouri USA (indirect interest through no. 788)	Renex Union	100	(f)	(f)
805	Renex Dialysis Clinic of University City, Inc. Missouri USA (indirect interest through no. 788)	Renex University City	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
806	Renex Dialysis Clinic of Woodbury, Inc. New Jersey USA (indirect interest through no. 788)	Renex Woodbury	100	(f)	(f)
807	Renex Dialysis Facilities, Inc. Mississippi USA (indirect interest through no. 788)	Renex Facilities	100	(f)	(f)
808	Renex Dialysis Homecare of Greater St. Louis, Inc. Missouri USA (indirect interest through no. 788)	Renex Homecare	100	(f)	(f)
809	Renex Management Services, Inc. Florida USA (indirect interest through no. 788)	Renex Management Services	100	(f)	(f)
810	Ross Dialysis - Englewood, LLC California USA (indirect interest through no. 557)	Ross Dialysis	100	(f)	(f)
811	RTC Holdings International Inc. Delaware USA (indirect interest through no. 36)	RTC Holdings	100	8.293	-190
812	S.A.K.D.C., Inc. Texas USA (indirect interest through no. 456)	S.A.K.D.C.	100	(f)	(f)
813	Saint Louis Renal Care, LLC Delaware USA (indirect interest through no. 733)	Saint Louis Renal Care	51	(f)	(f)
814	Saint Louis Supply Company, LLC Delaware USA (indirect interest through no. 813)	Saint Louis Supply	100	(f)	(f)
815	Saint Margaret Mercy Dialysis Centers LLC Illinois USA (indirect interest through no. 508)	Saint Margaret Mercy Dialysis	80	(f)	(f)
816	Saint Raphael Dialysis Center Partnership Connecticut USA (indirect interest through no. 776)	Saint Raphael Dialysis	50	(f)	(f)
817	San Diego Dialysis Services, Inc. Delaware USA (indirect interest through no. 385)	San Diego Dialysis	100	(f)	(f)
818	Santa Barbara Community Dialysis Center Inc. California USA (indirect interest through no. 385)	Santa Barbara Dialysis	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
819	Security Health Services, Inc. Nevada USA (indirect interest through no. 459)	Security Health Services	100	(f)	(f)
820	Sherlof, Inc. South Carolina USA (indirect interest through no. 565)	Sherlof	100	(f)	(f)
821	Smyrna Dialysis Center, LLC Georgia USA (indirect interest through no. 758)	Smyrna Dialysis Center	100	(f)	(f)
822	Sorb Technology, Inc. USA (indirect interest through no. 779)	Sorb Technology	100	(f)	(f)
823	Southern Ocean County Dialysis Clinic, LLC Delaware USA (indirect interest through no. 773)	SOC Dialysis Clinic	51	(f)	(f)
824	Spectra East, Inc. Delaware USA (indirect interest through no. 827)	Spectra East	100	(f)	(f)
825	Spectra Laboratories, Inc. Nevada USA (indirect interest through no. 827)	Spectra Lab. Inc.	100	(f)	(f)
826	Spectra Renal Research, LLC Delaware USA (indirect interest through no. 623)	Spectra RR	100	(f)	(f)
827	SRC Holding Company, Inc. Delaware USA (indirect interest through no. 546)	SRC Holding	100	(f)	(f)
828	SSKG, Inc. Illinois USA (indirect interest through no. 491)	SSKG	100	(f)	(f)
829	St.Louis Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 435)	St.Louis Dialysis Center	100	(f)	(f)
830	STAT Dialysis Corporation Delaware USA (indirect interest through no. 773)	STAT Dialysis	100	(f)	(f)
831	Stone Mountain Dialysis Center, LLC Georgia USA (indirect interest through no. 758)	Stone Mountain Dialysis Center	100	(f)	(f)
832	Stuttgart Dialysis, LLC Arkansas USA (indirect interest through no. 599 + 610)	Stuttgart Dialysis	100	(f)	(f)

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No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
833	Tappahanock Dialysis Center Inc. Virginia USA (indirect interest through no. 819)	Tappahanock Dialysis Center	100	(f)	(f)
834	Terrell Dialysis Center LLC Delaware USA (indirect interest through no. 574)	Terrell Dialysis Center	100	(f)	(f)
835	THC/PNRS LLC Oregon USA (indirect interest through no. 672)	THC/PNRS	60	(f)	(f)
836	The Medical Accountability Group, Inc. Texas USA (indirect interest through no. 385)	Medical Accountability Group	100	(f)	(f)
837	Three Rivers Dialysis Services, LLC Delaware USA (indirect interest through no. 714)	Three Rivers Dialysis Services	100	(f)	(f)
838	U.S. Vascular Access Center of Dallas LLC Delaware USA (indirect interest through no. 841)	USVAD	100	(f)	(f)
839	U.S. Vascular Access Center of Houston, LLC Delaware USA (indirect interest through no. 841)	Access Center Houston	100	(f)	(f)
840	U.S. Vascular Access Center of Philadelphia LLC Delaware USA (indirect interest through no. 841)	U.S. VAC Philadelphia	100	(f)	(f)
841	U.S. Vascular Holdings, LLC Delaware USA (indirect interest through no. 623)	USVAH	100	(f)	(f)
842	U.S. Vascular of Puerto Rico, Inc. Delaware USA (indirect interest through no. 623)	U.S. Vascular Puerto Rico	100	(f)	(f)
843	University Kidney Center North, Inc. Texas USA (indirect interest through no. 704)	Kidney Center North	100	(f)	(f)
844	University Kidney Center, Inc. Texas USA (indirect interest through no. 704)	University Kidney Center	100	(f)	(f)

Foreign affiliated companies (consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
845	US Renal-Texas, Inc. Delaware USA (indirect interest through no. 736)	US Renal-Texas	100	(f)	(f)
846	Villa Rica Dialysis, LLC California USA (indirect interest through no. 758)	Villa Rica	100	(f)	(f)
847	Warrenton Dialysis Facility Inc. Virginia USA (indirect interest through no. 819)	Warrenton Dialysis Facility	100	(f)	(f)
848	West End Dialysis Center, Inc. Virginia USA (indirect interest through no. 819)	West End Center	100	(f)	(f)
849	West Palm Dialysis, LLC Georgia USA (indirect interest through no. 758)	West Palm Dialysis	100	(f)	(f)
850	Wharton Dialysis, Inc. Texas USA (indirect interest through no. 830)	Wharton Dialysis	100	(f)	(f)
851	Whiting Dialysis Services, LLC Delaware USA (indirect interest through no. 745)	Whiting Dialysis Services	83	(f)	(f)
852	Wisconsin Renal Care Group, L.L.C. Delaware USA (indirect interest through no. 733)	Wisconsin RCG	55	(f)	(f)
853	Wound Care Group, Inc. Delaware USA (indirect interest through no. 830)	Wound Care Group	100	(f)	(f)
854	WSKC Dialysis Services Inc. Illinois USA (indirect interest through no. 508)	WSKC	100	(f)	(f)
855	Centro Nefrologico Sucre "CENESUCA", C.A. Valencia Venezuela (indirect interest through no. 856)	CENESUCA	90	86	25
856	Fresenius Medical Care de Venezuela C.A. Valencia Venezuela (indirect interest through no. 16)	FMC de Venezuela	100	10.390	2.473

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
Consolidated financial statements - without profit & loss transfer agreement					
857	Fresenius Kabi S.A. Buenos Aires Argentina (indirect interest through no.	Fresenius Kabi S.A.	100	3.345	878
	42)				
858	Laboratorios Filaxis S.A. Buenos Aires Argentina (indirect interest through no.	Laboratorios Filaxis S.A.	100	6.097	-1.682
	925)				
859	Nutri Home S.A. Buenos Aires Argentina (indirect interest through no.	Nutri Home	100	3.038	1.286
	857)				
860	Pharmatel Fresenius Kabi Pty Ltd. Sydney Australia (indirect interest through no.	Pharmatel Kabi AU	100	2.570	-472
	42)				
861	WH McCarthy Pty Ltd. Sydney Australia (indirect interest through no.	WH McCarthy	100	-249	11
	860)				
862	Fresenius HemoCare Austria GmbH Salzburg-Eugendorf Austria (indirect interest through no.	FHC Austria	95	4.511	1.742
	39)				
863	Fresenius Kabi Austria GmbH Graz Austria (indirect interest through no.	FK Austria	100	73.102	33.731
	42)				
864	Fresenius Kabi N.V. Schelle Belgium (indirect interest through no.	Kabi Belgium	100	3.626	561
	925)				
865	Fresenius HemoCare Brasil Ltda. São Paulo Brazil (Indirect interest through no.	FHC Brasil	100	13.176	1.810
	911)				
866	Fresenius Kabi Brasil Ltda. Campinas/São Paulo Brazil (indirect interest through no.	FK Brasil	100	33.465	-1.321
	42)				
867	Gan Rio Apoio Nutricional - Ganutre Ltda. Rio de Janeiro Brazil (indirect interest through no.	Gan Rio	100	-2.325	273
	868)				
868	Lipal Participacoes Ltda. São Paulo Brazil (Indirect interest through no.	Lipal	100	-3	-1
	866)				
869	Calea Ltd. Toronto/Ontario Canada (indirect interest through no.	Calea Ltd.	100	5.827	4.730
	3)				

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
870	Calea Pharmacy Ltd. Toronto/Ontario Canada (indirect interest through no. 869)	Calea Pharmacy Ltd.	100	5.076	1.787
871	Calea Pharmacy Services Inc. Toronto/Ontario Canada (indirect interest through no. 869)	Calea Pharmacy Services	49	124	-2
872	Calea Vancouver Inc. Vancouver Canada (indirect interest through no. 869)	Calea Vancouver	100	225	-15
873	Caremark Centre for Physical Rehabilitation Inc. Toronto/Ontario Canada (indirect interest through no. 869)	Caremark Centre	100	0	0
874	Information Healthcare Marketing Corp. Toronto/Ontario Canada (indirect interest through no. 869)	InfoHealth	100	1.434	411
875	Fresenius Kabi Chile Ltda. Santiago de Chile Chile (indirect interest through no. 42)	FK Chile	100	1.588	206
876	Recetario Magistral Endovenoso S.A. Santiago de Chile Chile (indirect interest through no. 925)	Recetario Magistral	100	968	464
877	Beijing Fresenius Pharmaceutical Co., Ltd. Beijing China (indirect interest through no. 3)	BFP	100	26.153	7.459
878	Clinico Nanchang Ltd. Co. Nanchang China (indirect interest through no. 46)	Clinico Nanchang	100	4.879	1.898
879	Fresenius Kabi (Beijing) Research and Development Co., Ltd. Beijing China (indirect interest through no. 880)	Kabi R&D China	100	274	-9
880	Fresenius Kabi (China) Co. Ltd. Beijing China (indirect interest through no. 3)	FK China	100	36.331	8.950
881	Sino-Swed Pharmaceutical Corp. Ltd. Wuxi China (indirect interest through no. 880)	SSPC	51	54.687	23.722
882	Fresenius HemoCare CZ s.r.o. Horatev Czech Republic (indirect interest through no. 3)	FHC CZ	100	5.163	2.358

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
883	Fresenius Kabi s.r.o. Prague Czech Republic (indirect interest through no. 3)	FK Prague	100	3.336	619
884	Calea France S.A.S. Sèvres France (indirect interest through no. 887)	Calea France	100	3.222	1.301
885	Fresenius HemoCare France S.A.S. L'Arbresle France (indirect interest through no. 888)	FHC France	100	2.562	776
886	Fresenius Kabi France S.A.S. Sèvres France (indirect interest through no. 887)	Kabi France	100	22.590	920
887	Fresenius Kabi Groupe France S.A. Sèvres France (indirect interest through no. 3)	Kabi Groupe France	100	65.032	3.315
888	Fresenius Vial S.A.S. Brézins France (indirect interest through no. 887)	Fresenius Vial S.A.S.	100	26.315	6.441
889	Novartis Nutrition S.A.S. Toulouse France (indirect interest through no. 887)	Novartis Nutrition	100	5.939	2.787
890	Office Méditerranéen de Distribution Pharmaceutique S.A.S. Sèvres France (indirect interest through no. 887)	OMDP	100	-174	67
891	Fresenius Kabi Hellas AEE Athens Greece (indirect interest through no. 3)	Kabi Hellas	100	2.055	187
892	Fresenius Kabi Asia Pacific Ltd. Hongkong Hongkong (indirect interest through no. 3)	Kabi Asia Pacific	100	14.446	13.559
893	Fresenius Kabi Hongkong Ltd. Hongkong Hongkong (indirect interest through no. 3)	Kabi Hongkong	100	660	116
894	Fresenius Kabi Hungary Kft. Budapest Hungary (indirect interest through no. 863)	Kabi Hungary	100	1.049	144
895	Fresenius Kabi India Private Ltd. Pune India (indirect interest through no. 3)	Fresenius Kabi India	100	6.323	-1.168
896	PT. Fresenius Kabi Indonesia Jakarta Indonesia (indirect interest through no. 42)	FK Indonesia	100	-24	-500

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
897	Fresenius HemoCare Italia S.r.l. Modena Italy (indirect interest through no. 898)	FHC Italia	100	11.387	1.369
898	Fresenius Kabi Italia S.p.A. Verone Italy (indirect interest through no. 42)	Kabi Italia S.p.A.	100	62.665	678
899	Fresenius Kabi Italia S.r.l. Verone Italy (indirect interest through no. 898)	Kabi Italia S.r.l.	100	18.730	-2.805
900	Immobiliare Isola della Scala S.r.l. Isola della Scala Italy (indirect interest through no. 898)	Immobiliare Isola della Scala	100	7.636	93
901	Fresenius Kabi Japan K.K. Tokyo Japan (indirect interest through no. 3)	FK Japan	100	4.711	-199
902	Fresenius Kabi Korea Ltd. ChunAn Korea (indirect interest through no. 48 + 42)	Kabi Korea	100	6.024	-1.279
903	Fresenius Kabi Malaysia Sdn. Bhd. Kuala Lumpur Malaysia (indirect interest through no. 42)	Kabi Malaysia	100	1.288	326
904	Biotecnologia y Nutricion S.A. de C.V. Mexico City Mexico (indirect interest through no. 906)	Biotecnologia Mexico	100	18	52
905	Fresenius Kabi Mexico S.A. de C.V. Guadalajara Mexico (indirect interest through no. 906)	Kabi Mexico	100	14.925	-1.608
906	Grupo Fresenius Mexico S.A. de C.V. Guadalajara Mexico (indirect interest through no. 3)	Grupo Mexico	100	24.132	-847
907	Kabi Guadalajara S.A. de C.V. Guadalajara Mexico (indirect interest through no. 906)	Kabi Guadalajara	100	971	167
908	Calea Nederland N.V. 's - Hertogenbosch Netherlands (indirect interest through no. 3)	Calea N.V.	100	2.297	568
909	Fresenius HemoCare Mobility B.V. Emmen Netherlands (indirect interest through no. 910)	FHC Mobility	100	-18	0

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
910	Fresenius HemoCare Netherlands B.V. Emmen Netherlands (indirect interest through no. 3)	FHC Netherlands	100	40.640	11.761
911	Fresenius Holding B.V. Emmer Compascuum Netherlands (indirect interest through no. 910)	Fresenius Holding B.V.	100	-229	0
912	Fresenius Kabi Nederland B.V. 's - Hertogenbosch Netherlands (indirect interest through no. 925)	FK B.V.	100	3.019	2.869
913	Pharmatel Fresenius Kabi NZ Limited Auckland New Zealand (indirect interest through no. 860)	Pharmatel Kabi NZ	100	0	0
914	Fresenius Kabi Norge A/S Halden Norway (indirect interest through no. 42)	Kabi Norge	100	25.789	12.579
915	Fresenius Kabi Philippines Inc. Makati City Philippines (Indirect interest through no. 42)	FK Philippines	100	3.542	1.261
916	Clinico Medical Sp. z o.o. Blonie Poland (indirect interest through no. 3)	Clinico Poland	100	10.652	1.016
917	Fresenius Kabi Polska Sp. z o.o. Warsaw Poland (indirect interest through no. 3)	Kabi Polska	100	17.397	1.450
918	Fresenius Kabi Pharma Portugal Lda. Lisbon Portugal (Indirect interest through no. 863)	Kabi Pharma Portugal	100	17.505	6.586
919	Labesfal - Laboratórios Almiro, S.A. Campo de Besteiros Portugal (indirect interest through no. 918)	Labesfal	100	58.483	14.706
920	Fresenius Kabi Romania S.R.L. Brasow Romania (indirect interest through no. 42)	Kabi Romania	100	1.305	358
921	Fresenius Kabi (Singapore) Pte. Ltd. Singapore Singapore (indirect interest through no. 3)	Kabi Singapore	100	217	-19
922	Bodene (Pty) Ltd. Port Elizabeth South Africa (indirect interest through no. 923)	Bodene	100	18.445	4.029

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
923	Fresenius Kabi South Africa (Pty) Ltd. Midrand South Africa (indirect interest through no. 42)	Kabi South Africa	100	11.885	3.959
924	Fresenius Kabi España S.A. Barcelona Spain (indirect interest through no. 925)	Kabi España	100	19.368	2.781
925	Fresenius Kabi Grupo España S.L. Barcelona Spain (indirect interest through no. 42)	Grupo España	100	131.741	1.392
926	Fresenius Kabi AB Stockholm Sweden (indirect interest through no. 3)	Kabi AB Sweden	100	74.363	27.283
927	Fresenius Kabi (Schweiz) AG Stans Switzerland (indirect interest through no. 3)	Kabi Schweiz	100	1.394	375
928	Sitex SA Plan-les-Ouates Switzerland (indirect interest through no. 927)	Sitex	100	494	135
929	Fresenius Kabi Taiwan Ltd. Taipei Taiwan (indirect interest through no. 42)	Kabi Taiwan	100	107	39
930	Fresenius Kabi (Thailand) Ltd. Bangkok Thailand (indirect interest through no. 3)	Kabi Thailand	100	1.425	540
931	Fresenius Kabi Ilac Sanayi ve Ticaret Limited Sirketi Istanbul Turkey (indirect interest through no. 42)	FK Turkey	100	9.169	1.561
932	Calea U.K. Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 933)	Calea U.K.	100	-316	564
933	FHC (Holdings) Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 42)	FHC Ltd.	100	7.797	6
934	Fresenius HemoCare UK Ltd. Cardiff United Kingdom (indirect interest through no. 910)	HemoCare UK	100	559	-83
935	Fresenius Kabi Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 933)	FK Ltd.	100	6.208	260
936	Nicholsons Health Care Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 933)	Nicholsons Ltd.	100	1.010	49

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
937	Filaxis International S.A. Montevideo Uruguay (indirect interest through no. 925)	FISA	100	1.261	-794
938	Fresenius Kabi Holding, Inc. Wilmington/Delaware USA (indirect interest through no. 3)	FK Holding, Inc.	100	10	-3
939	Fresenius Kabi, LLC Wilmington/Delaware USA (indirect interest through no. 938)	FK LLC	100	-329	-261

Foreign affiliated companies (consolidated) of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
Consolidated financial statements - without profit & loss transfer agreement					
940	Heilbad Sauerbrunn Betriebsgesellschaft m.b.H. Bad Sauerbrunn Austria (indirect interest through no. 946)	HSB	95	282	197
941	VAMED-KMB Krankenhausmanagement und Betriebsführungsges.m.b.H. Vienna Austria (indirect interest through no. 942)	VKMB	100	17.358	6.036
942	VAMED AG Vienna Austria (indirect interest through no. 5)	VAMED	77	43.906	7.871
943	VAMED ENGINEERING GmbH Vienna Austria (indirect interest through no. 942)	VE GMBH	100	57	4
944	VAMED ENGINEERING GmbH & CO KG Vienna Austria (indirect interest through no. 942)	VE KG	100	42.844	9.578
945	VAMED Management und Service GmbH Vienna Austria (indirect interest through no. 942)	VMS GmbH	100	3.583	8
946	VAMED Management und Service GmbH & Co KG Vienna Austria (indirect interest through no. 942)	VMS KG	100	8.266	3.385
947	VAMED Medizintechnik GmbH Vienna Austria (indirect interest through no. 949)	VMT	100	1.783	916
948	VAMED Standortentwicklung und Engineering GmbH Vienna Austria (indirect interest through no. 942)	VSG GMBH	100	47	2
949	VAMED Standortentwicklung und Engineering GmbH & CO KG Vienna Austria (indirect interest through no. 942)	VSG KG	100	28.738	6.924
950	Almeda a.s. Nerotovice Czech Republic (indirect interest through no. 952)	Almeda	76	(e)	(e)
951	Mediterra-Sedlcany s.r.o. Sedlcany Czech Republic (indirect interest through no. 952)	Mediterra-Sedlcany	100	(e)	(e)

Foreign affiliated companies (consolidated) of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
952	Mediterra s.r.o. Prague Czech Republic (indirect interest through no. 132)	Mediterra	76	(e)	(e)
953	Mednet s.r.o. Prague Czech Republic (indirect interest through no. 952)	Mednet	100	(e)	(e)
954	Tanvald s.r.o. Tanvald Czech Republic (indirect interest through no. 952)	Tanvald	66	(e)	(e)
955	VAMED NEDERLAND B.V. Amersfoort Netherlands (indirect interest through no. 944 + 949)	V-NL	100	-58	65
956	SUMINISTROS DE COMERCIO EXTERIOR, S.A. Madrid Spain (indirect interest through no. 944)	SUC	75	4.505	1.698
957	HELIOS Klinik Zihlschlacht AG Zihlschlacht Switzerland (indirect interest through no. 69)	HKZ	100	(e)	(e)

Foreign affiliated companies (non-consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
Not consolidated financial statements - without profit & loss transfer agreement					
958	Nefronosa Capital Federal Argentina (indirect interest through no. 155)		100	(a)	(a)
959	FMC Dijalizna Njega Bosnia and Herzegovina (indirect interest through no. 16)	FMC Dijalizna	100	1	0
960	Fresenius Medical Care BH d.o.o. Sarajevo, društvo za promet i usluge Sarajevo Bosnia and Herzegovina (indirect interest through no. 17)	"Fresenius Medical Care BH" d.o.o. Sarajevo	100	(a)	(a)
961	Medinvest Servicos e Participacoes Ltda. Sao Paulo Brazil (indirect interest through no. 257)	MedInvest	100	0	0
962	FMC Bulgaria GmbH Gabrovo Bulgaria (indirect interest through no. 16)	FMC Bulgaria	100	662	160
963	NephroCare Bulgaria Ltd. Gabrovo Bulgaria (indirect interest through no. 16)	NephroCare Bulgaria	100	3	0
964	Nephrocare S.A. Bogota Colombia (indirect interest through no. 10)	Nephrocare Colombia	100	(a)	(a)
965	Fresenius Medical Care Hrvatska d.o.o. Zagreb Croatia (indirect interest through no. 16)	FMC Hrvatska	100	3	0
966	Only Dialysis S.r.l. Napoli Italy (indirect interest through no. 229)		51	(a)	(a)
967	Amicon Japan K.K. Tokyo Japan (indirect interest through no. 598)	Amicon Japan	100	55	0
968	Nefrologia Krakow Poznan Poland (indirect interest through no. 273)	Nefrologia Krakow	100	(a)	(a)
969	Medinova d.o.o. Serbia (Indirect interest through no. 16)		100	(a)	(a)
970	Nephrocare South Africa Ltd. Rosebank South Africa (indirect interest through no. 16)	Nephrocare South Africa	100	0	0

Foreign affiliated companies (non-consolidated) of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
971	Fresenius Medical Care Tunisie S.A. Sousse Tunisia (indirect interest through no. 10)	FMC Tunisie	51	2.656	552
972	Fresenius Medical Care Ukraine LLC Ukraine (indirect interest through no. 10)	FMC Ukraine	100	-376	-359
973	Rowans S.A. Montevideo Uruguay (indirect interest through no. 16)	Rowans	100	5	0
974	Renal Integrated Health Services Network LLC Arizona USA (indirect interest through no. 385)	Health Services Network	100	(a)	(a)
975	Fresenius Medical Care, C.A. Caracas Venezuela (indirect interest through no. 10)	FMC Venezuela	100	0	0

Foreign affiliated companies (non-consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
976	Fresenius Kabi Bulgaria EOOD Sofia Bulgaria (indirect interest through no. 863)	FK Bulgaria	100	73	22
977	Inversiones FK Chile Ltda. Santiago de Chile Chile (indirect interest through no. 875)	Inversiones Chile	100	(a)	(a)
978	Fresenius Kabi d.o.o. Zagreb Croatia (indirect interest through no. 3)	FK Croatia	100	(a)	(a)
979	Pharma-Kuhlman Inc. Woodinville / Washington USA (indirect interest through no. 938)	Kuhlman	70	(a)	(a)

Foreign affiliated companies (non-consolidated) of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
Not consolidated financial statements - without profit & loss transfer agreement					
980	TGV' Thermenarkaden Geinberg Errichtungs- und Verwertungs-GmbH Geinberg Austria (indirect interest through no. 1038)	TGV	100	131 (j)	31 (j)
981	DKV Krankenhaus Errichtungs- und Vermietungs-GmbH Graz Austria (indirect interest through no. 949)	DKV	51	31	10
982	LVB LAWOG-VAMED Bauplanungs- und Errichtungs-GmbH Linz Austria (indirect interest through no. 1033)	LVB	100	18 (j)	-2 (j)
983	Neurologisches Therapiezentrum Kapfenberg GmbH Kapfenberg Austria (indirect interest through no. 946)	NTK	90	1060 (j)	-70 (j)
984	Seniorenzentrum St. Corona am Schöpfl Betriebsgesellschaft m.b.H. Vienna Austria (indirect interest through no. 946)	STC	100	-354	57
985	Therme Seewinkel Betriebsgesellschaft m.b.H. Wien Austria (indirect interest through no. 949)	TBS	100	(a)	(a)
986	Therme Wien Ges. m.b.H. Vienna Austria (indirect interest through no. 941)	TWO	100	(a)	(a)
987	Therme Wien GmbH & Co. KG Vienna Austria (indirect interest through no. 941)	TWO KG	100	6000 (j)	384 (j)
988	"VAMED B&H" d.o.o. Tuzla Tuzla Bosnia and Herzegovina (indirect interest through no. 955)	VBH	100	(a)	(a)
989	VAMED Healthcare Co. Ltd. Beijing China (indirect interest through no. 944)	VHC	100	(a)	(a)
990	VAMED správa budov, s.r.o. Ceske Budejovice Czech Republic (indirect interest through no. 946)	VAMED-Prag	100	5 (j)	-1 (j)
991	hospitalia Egypt Ltd. Cairo Egypt (indirect interest through no. 110)	hospitalia Egypt	100	(a)	(a)

Foreign affiliated companies (non-consolidated) of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
992	VAMED-Hungaria Health Care Ltd. Budapest Hungary (indirect interest through no. 946)	VHH	100	20 (j)	1 (j)
993	VAMED Hungaria Kft. Budapest Hungary (indirect interest through no. 946)	VAMED-Hungaria	100	12 (j)	14 (j)
994	hospitalia activHealth (L) Gmbh Labuan Malaysia (indirect interest through no. 146)	haH (L)	70	-648	-2
995	hospitalia activHealth (M) Sdn Bhd. Kuala Lumpur Malaysia (indirect interest through no. 146)	haH (M)	93	-2.400	-8
996	VAMED HEALTHCARE SERVICES SDN. BHD. Kuala Lumpur Malaysia (indirect interest through no. 944)	VHS	80	201 (j)	102 (j)
997	VAMED ENGINEERING NIGERIA LIMITED Abuja Nigeria (indirect interest through no. 944)	VE-NIG	60	235 (j)	63 (j)
998	VAMED ROMANIA S.R.L. Bukarest Romania (indirect interest through no. 949)	VAROM	100	5	15
999	hospitalia international Services ooo Moscow Russia (indirect interest through no. 110)	hospitalia Moskau	100	(a)	(a)
1000	OOO VAMED Moscow Russia (indirect interest through no. 944)	V-RU	100	(a)	(a)
1001	Health Institution - Institute for diagnosis by magnetic resonance "VAMED" Novi Sad Novi Sad Serbia (indirect interest through no. 949)	VMR	75	199 (j)	122 (j)
1002	hospitalia international South Africa (Pty) Ltd. Houghton South Africa (indirect interest through no. 110)	hospitalia south africa	60	(a)	(a)
1003	HUMAINE Clinica Sementina SA i. L. Sementina Switzerland (indirect interest through no. 69)	HCS	100	-204 (j)	-398 (j)

Associates of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1004	TRION Pharma GmbH Munich Germany Included in financial statements according to Equity-Method (indirect interest through no. 2)		48	60	0

Associates of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1005	St. Paul NephroCare Ltd. Hong Kong Hongkong Included in financial statements according to Equity-Method (indirect interest through no. 196)	St. Paul NephroCare Limited	50	267	46
1006	Nefrorioja S.A. La Rioja Spain Included in financial statements according to Equity-Method (indirect interest through no. 328)	Nefrorioja	50	-66	-121
1007	Home Dialysis of Johnstown, Inc. Pennsylvania USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 574)	Home Dialysis of Johnstown	30	(a)	(a)
1008	Fresenius Borisov Dialysetechnik S.P. Borisov Belarus Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 10)	FREBOR	22	(a)	(a)
1009	FMC - EG Cairo Egypt Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 17)	FMC - EG	50	112	-39
1010	Argento Vivo S.p.a. Milan Italy Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 224)	Argento Vivo	30	(a)	(a)
1011	COMEF S.r.l. Modena Italy Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 237)	COMEF	10	(a)	(a)
1012	CONSTEM - Consorzio Nazionale per la ricerca sulle Cellule Staminali Milan Italy Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 237)	Constem	30	(a)	(a)
1013	Tecnobiomedica S.p.A. Pomezia Italy Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 224)	Tecnobiomedica	8	(a)	(a)
1014	CHD - Clínica de Hemodiálise de Gondomar S.A. Porto Portugal Included in financial statements according to Equity-Method (indirect interest through no. 290)	CHD	50	106	21
1015	CHP - Centro Hemodialise do Porto S.A. Porto Portugal Included in financial statements according to Equity-Method (indirect interest through no. 290)	CHP	34	468	-40

Associates of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1016	Nefroserve - Servicos e Produtos Médicos S.A. Maia Portugal Included in financial statements according to Equity-Method (indirect interest through no. 290)	Nefroserve	50	962	80
1017	Uninefro Sociedade Prestadora de Cuidados Médicos de Diálise S.A. Matosinhos Portugal Included in financial statements according to Equity-Method (indirect interest through no. 290)	Uninefro	40	1.222	175
1018	Medical Dialysers Corporation Ltd. Jeddah Saudi Arabia Included in financial statements according to Equity-Method (indirect interest through no. 10)	FMC MDC Jeddah	26	6.502	-655
1019	Medical-Care s.r.o. Presov Slovakia Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 302)	Medical-Care	10	(a)	(a)
1020	Carolina Dialysis, LLC North Carolina USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 776)	Carolina Dialysis, LLC	33	(a)	(a)
1021	Michigan Dialysis Services, LLC Michigan USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 777)	Michigan Dialysis Services	49	(a)	(a)
1022	North Suburban Dialysis Center Partnership Massachusetts USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 385)	North Suburban Dialysis	50	(a)	(a)
1023	RCG Mayersville, LLC Mississippi USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 723)	RCG Mayersville	10	(a)	(a)
1024	Suburban Home Dialysis Inc. Ohio USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 574)	Suburban Home Dialysis	33	(a)	(a)

Associates of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1025	E-Wha Fresenius Kabi Inc. Seoul Korea Included in financial statements according to Equity-Method (indirect interest through no. 3)	E-Wha Fresenius Kabi	25	-2.016	-301
1026	Taurus hsa LLC Wilmington/Delaware USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 938)	Taurus hsa LLC	46	-62	-67

Associates of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1027	"THG" Thermenzentrum Geinberg Errichtungs-GmbH. Linz Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	THG	27	-19.942	-264
1028	"Willi Dungal Gesundheitszentren Betriebs GmbH" Gars am Kamp Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	WIDU	19	-1411 (j)	-2365 (j)
1029	Aqua Dome Tirol Therme Längenfeld GMBH Längenfeld Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	ADTTL	9	67 (j)	5 (j)
1030	Aqua Dome Tirol Therme Längenfeld GMBH & CO KG Längenfeld Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	ADTTL	9	-16231 (j)	-4102 (j)
1031	Blumauerplatz Beteiligungs-Holding GmbH Linz Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	BBH	33	-10 (j)	-57 (j)
1032	Blumauerplatz Immobilien Projektentwicklungs GmbH Linz Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1031)	BIP	100	-669 (j)	-211 (j)
1033	LKV Krankenhaus Errichtungs- und Vermietungs-GmbH Linz Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	LKV	49	-44498 (j)	-17450 (j)
1034	Niederösterreichische Facility Management GmbH Wiener Neustadt Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 946)	NFM	50	(a)	(a)
1035	Psychosomatisches Zentrum Eggenburg GmbH Eggenburg Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	PSZ	10	-404	526
1036	Quellenerschließungs- und Infrastrukturerrichtungsgemeinschaft Längenfeld GmbH Innsbruck Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1030)	QIG	26	315 (j)	-88 (j)
1037	Steinfeldklinikum GmbH Neunkirchen Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	SKN	49	54 (j)	12 (j)

Associates of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1038	TBG Thermenzentrum Geinberg Betriebsgesellschaft m.b.H. Geinberg Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	TBG	18	865	10
1039	TBL Therme Laa a. d. Thaya - Betriebsgesellschaft m.b.H. Laa a.d. Thaya Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	TBL	20	-3473 (j)	-2431 (j)
1040	THL Therme Laa a.d. Thaya - Projektentwicklungs- und Errichtungsgesellschaft m.b.H. Laa a.d. Thaya Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	THL	20	5.395	-954
1041	UKH-Linz Errichtungs- und Vermietungs-GmbH Linz Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	UKH-Linz	33	10835 (j)	0 (j)
1042	Wien Oberlaa Projektentwicklung GmbH & Co KG Vienna Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 949)	WOP	50	45	856
1043	Berlin Buch Management GmbH Berlin Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 60)	BBM	20	25 (j)	0 (j)
1044	Charité CFM Facility Management GmbH Berlin Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 130)	CFM	49	2470 (j)	473 (j)
1045	Clinitec Betriebstechnik GmbH Berlin Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 130)	CBT	25	108 (j)	-70 (j)
1046	Friesenhörn-Nordsee-Kliniken GmbH Jever Germany Included in financial statements according to Equity-Method (indirect interest through no. 132)	Friesenhörn GmbH	44	3541 (j)	354 (j)
1047	GKZ Krefeld Gesellschaft zur Errichtung und zum Betrieb radiochirurgischer Einrichtungen mbH Krefeld Germany Included in financial statements according to Equity-Method (indirect interest through no. 128)	GKZ GmbH	22	6 (d)	0 (d)

Associates of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1048	GKZ Krefeld Gesellschaft zur Errichtung und zum Betrieb radiochirurgischer Einrichtungen mbH & Co. KG Krefeld Germany Included in financial statements according to Equity-Method (indirect interest through no. 128)	GKZ	22	1533 (d)	157 (d)
1049	KFE Klinik Facility-Management Eppendorf GmbH Hamburg Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 130)	KFE	49	100 (j)	875 (j)
1050	KME Klinik Medizintechnik Eppendorf GmbH Hamburg Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 130)	KME	49	50 (j)	27 (j)
1051	VAMED Dominikus Service GmbH Berlin Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 130)	VDS	49	34 (j)	2 (j)
1052	Dalmia Fresenius Medical Ltd. New Delhi India Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 5)	Dalmia	26	(a)	(a)
1053	PT. Dos Ni Roha Jakarta Indonesia Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1054)	DNR	46	1178 (j)	-75 (j)
1054	PT. European Hospital Development Jakarta Indonesia Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 944)	EHD	30	831 (j)	8 (j)
1055	Hospitalia International Middle East Limited Liability Company Beirut Lebanon Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 110)	Hospitalia Libanon	50	(a)	(a)
1056	Joy Pharmacy Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1060)	Joy	65	(a)	(a)
1057	Key Merit Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 79)	Key Merit	40	(a)	(a)
1058	Manresource Corp. Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1060)	Manresource	51	(a)	(a)

Associates of business segment Fresenius ProServe

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2007 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2007 converted at spot rate at bal. sheet date KEUR
			%		
1059	Medical Supplies (Sabah) Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1060)	MSS	65	(a)	(a)
1060	Sabah Medical Centre Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1057)	Sabah	68	32018 (j)	260 (j)
1061	SMC Property Sdn Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1060)	SMCP	100	(a)	(a)
1062	VAMED ENGINEERING (M) SDN.BHD Kuala Lumpur Malaysia Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 944)	VE (M)	30	-343 (j)	-509 (j)
1063	Philippine Hospital Project Development Corporation Manila Makati City Philippines Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 944)	VE-PHD	40	31 (j)	-42 (j)