



Participations in affiliated and associated companies

of

**Fresenius SE
Bad Homburg v.d.Höhe**

**According to § 313 HGB
As at December 31st 2008**

Fresenius SE
Else-Kröner-Straße 1
61352 Bad Homburg

Content	Page
1. Affiliated domestic companies	
1.1 Fresenius Corporate	1
1.2 Fresenius Medical Care	3
1.3 Fresenius Kabi	6
1.4 Fresenius VAMED	8
1.5 Fresenius HELIOS	9
2. Affiliated consolidated foreign companies	
2.1 Fresenius Corporate	16
2.2 Fresenius Medical Care	17
2.3 Fresenius Kabi	75
2.4 Fresenius VAMED	82
2.5 Fresenius HELIOS	84
3. Affiliated non consolidated foreign companies	
3.1 Fresenius Corporate	85
3.2 Fresenius Medical Care	86
3.3 Fresenius Kabi	88
3.4 Fresenius VAMED	89
3.5 Fresenius HELIOS	91
4. Associated companies	
4.1 Fresenius Corporate	92
4.2 Fresenius Medical Care	93
4.3 Fresenius Kabi	95
4.4 Fresenius VAMED	96
4.5 Fresenius HELIOS	99

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
- k = Value for the period from September 1, 2008 to December 31, 2008
- l = Consolidated value for subgroup Fresenius Kabi Pharmaceuticals Holding, Inc. for the period from September 1, 2008 to December 31, 2008
- m = No actual data of equity or net profit/loss for the reporting period, but closing on level of Fresenius Kabi Pharmaceuticals Holding, Inc.

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

List of affiliated and associated companies as of December 31st, 2008

Domestic affiliated companies of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
Consolidated financial statements - with profit & loss transfer agreement					
1	Fresenius Biotech Beteiligungs GmbH Frankfurt am Main Germany	(i) Biotech Beteiligungs GmbH	100	8.075	0
2	Fresenius Biotech GmbH Gräffelfing 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	1.488.337	0
4	Fresenius Netcare GmbH Berlin Germany (indirect interest through no.	(i) FNC 18)	100	7.221	0
5	Fresenius ProServe Beteiligungsgesellschaft mbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) FPS Beteiligung 6)	100	2.325	0
6	Fresenius ProServe GmbH Bad Homburg v. d. H. Germany	(i) FPS GmbH	100	1.665.423	0
7	HELIOS Kliniken GmbH Berlin Germany (indirect interest through no.	(i) HK GmbH 6)	98	1265874 (e)	5549 (e)
Consolidated financial statements - without profit & loss transfer agreement					
8	CellTis GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	CellTis 6)	100	-168	-50
9	Europäisches Institut für Forschung und Entwicklung von Transplantationsstrategien AG (EUFETS) Idar-Oberstein Germany (indirect interest through no.	EUFETS 2)	99	186	885
10	FPS Immobilien Verwaltungs GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	FPS Immobilien Verwaltungs GmbH 6)	100	32	0
11	FPS Immobilien Verwaltungs GmbH & Co. Reichenbach KG Bad Homburg v. d. H. Germany (indirect interest through no.	(h) FPS Immo KG 6)	100	100	63
12	Fresenius Immobilien-Verwaltungs-GmbH Bad Homburg v. d. H. Germany	Immobilien-Verwaltung Bad Homburg	100	54	3
13	Fresenius Immobilien-Verwaltungs-GmbH & Co. Objekt Schweinfurt KG Bad Homburg v. d. H. Germany	(h) Immobilien-Verwaltung, Schweinfurt	100	6.941	3.405

Domestic affiliated companies of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
14	Fresenius Immobilien-Verwaltungs- GmbH & Co. Objekt St. Wendel KG Bad Homburg v. d. H. Germany	Immobilien-Verwaltung, St. Wendel	100	11.248	5.154
15	Fresenius Medical Care AG & Co. KGaA Hof a. d. Saale Germany	FMC-AG & Co. KGaA	36	2.685.254	253.492
16	Fresenius Medical Care Management AG Hof Germany	FMC Management AG	100	1.830	186
17	ProServe Krankenhaus (h) Beteiligungsgesellschaft mbH & Co. KG Munich Germany (indirect interest through no. 6)	PKB	100	12.210	-62
<u>Not consolidated financial statements - with profit & loss transfer agreement</u>					
18	Fresenius Versicherungsvermittlungs GmbH Bad Homburg v. d. H. Germany	Versicherungs-GmbH	100	7.585	0
19	Hygieneplan GmbH Bad Homburg v. d. H. Germany	Hygieneplan	100	26	0
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
20	Fresenius Hochschulstiftung für Gesundheitsmanagement gemeinnützige GmbH Bad Homburg v. d. H. Germany	Fresenius Hochschulstiftung	100	90	68
21	hospitalia activHealth gmbh Oberursel Germany (indirect interest through no. 6)	haH	100	-8.573	-155
22	Wittgensteiner Rehaklinik "Pulsnitz" Verwaltungs-GmbH Bad Berleburg Germany (indirect interest through no. 17)		100	114 (j)	6 (j)

Domestic affiliated companies of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - with profit & loss transfer agreement</u>					
23	Fresenius Medical Care Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC Beteiligungsgesellschaft	100	2.504.522	0
		15)			
24	Fresenius Medical Care Deutschland GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) FMC D-GmbH	100	1.067.593	0
		23)			
25	Fresenius Medical Care US Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC US Beteiligungsgesellschaft	100	499.771	0
		24)			
26	Fresenius Medical Care US drei Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC US Drei Beteiligungsgesellschaft	100	153.303	0
		24)			
27	Fresenius Medical Care US zwei Beteiligungsgesellschaft mbH Bad Homburg Germany (indirect interest through no.	(i) FMC US Zwei Beteiligungsgesellschaft	100	265.264	0
		24)			
28	Nephrocare Deutschland GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) NephroCare D-GmbH	100	9.700	0
		23)			
29	Nephrocare e-services GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) Nephrocare e-services	100	49	0
		24)			
30	Nova-Med GmbH, Vertriebsgesellschaft für medizinisch - technische Geräte und Verbrauchsartikel Bad Homburg v. d. H. Germany (indirect interest through no.	(i) FMC NOVA MED	100	2.498	0
		23)			
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
31	ASG Apherese Service GmbH i.L. Bad Homburg v. d. H. Germany (indirect interest through no.	ASG	100	270	-2
		24)			
32	ASZ Applikation und Servicezentrum GmbH Göttingen Germany (indirect interest through no.	ASZ	75	266	15
		24)			
33	Dialysezentrum Grevenbroich GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) Dialysezentrum Grevenbroich	100	25	0
		28)			
34	Fresenius Medical Care GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) FMC GmbH	100	26	0
		23)			

Domestic affiliated companies of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
35	Fresenius Medical Care International Management GmbH Bad Homburg v. d. H. Germany (indirect interest through no. 23)	(i) FMC Int. Management	100	200	0
36	Fresenius Medical Care Nephrologica Deutschland GmbH Bad Homburg v. d. H. Germany (indirect interest through no. 23)	FMC Nephrologica D-GmbH	100	265	74
37	Fresenius Medical Care Thalheim GmbH Stollberg Germany (indirect interest through no. 45)	FMC Thalheim	100	2.244	0
38	Fresenius Medical Care US Vermögensverwaltungs GmbH & Co. KG Bad Homburg Germany (indirect interest through no. 23)	(h) FMC US Vermögensverwaltungs	100	11.077	0
39	Fresenius Medical Care US zwei Vermögensverwaltungs GmbH & Co. KG Bad Homburg Germany (indirect interest through no. 23)	(h) FMC US zwei Vermögensverwaltungs	100	1.133	0
40	Fresenius Medical Care Vermögensverwaltungs GmbH Bad Homburg Germany (indirect interest through no. 15)	FMC Vermögensverwaltungs	100	179	14
41	GFI - Deltronix Gesellschaft für Informations-Systeme mbH Fürth Germany (indirect interest through no. 24)	GFI	80	306	-103
42	IFTA Institut für therapeutische Apherese GmbH i.L. Bad Homburg v. d. H. Germany (indirect interest through no. 31)	IFTA	100	60	-40
43	Medizinisches Versorgungszentrum Berchtesgaden GmbH Berchtesgaden Germany (indirect interest through no. 28)	(i) MVZ Berchtesgaden	100	23	-2
44	Medizinisches Versorgungszentrum Schwerin GmbH Schwerin Germany (indirect interest through no. 28)	MVZ Schwerin	100	24	-1
45	National Medical Care (Deutschland) GmbH Bad Homburg v. d. H. Germany (indirect interest through no. 15)	NMC Deutschland	100	27.144	2.906
46	NMC Holding GmbH Bad Homburg v. d. H. Germany (indirect interest through no. 668)	NMC Holding D	100	66	2

Domestic affiliated companies of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
47	PONTORMO GmbH Bad Homburg Germany (indirect interest through no. 549)	Pontormo	100	-103.308	-700
48	Zentrum für Nieren- und Hochdruckkrankheiten Bensheim GmbH Bensheim Germany (indirect interest through no. 28)	Zentrum Bensheim	70	65	-1
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
49	Holiday Dialysis International GmbH i.L. (HDI) - in liquidation Oberursel Germany (indirect interest through no. 15)	Holiday Dialysis International i.L.	100	23	-9

Domestic affiliated companies of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - with profit & loss transfer agreement</u>					
50	Fresenius HemoCare Beteiligungs GmbH Frankfurt-on-Main Germany (indirect interest through no.	(i) HemoCare Bet. GmbH 3)	100	64.224	0
51	Fresenius HemoCare GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) HemoCare GmbH 50)	100	9.219	0
52	Fresenius Kabi Deutschland GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	(i) Kabi Deutschland 3)	100	351.887	0
53	HOSPED GmbH - Lieferservice für Klinik, Handel und Patienten Friedberg Germany (indirect interest through no.	(i) Hosped 3)	100	303	0
54	MC Medizintechnik GmbH Alzenau Germany (indirect interest through no.	(i) MCM 50)	100	4.491	0
55	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>					
56	Clinico Betriebsverpachtungs-GmbH Bad Hersfeld Germany (indirect interest through no.	Clinico BV 3)	100	6.036	136
57	Clinico GmbH Bad Hersfeld Germany (indirect interest through no.	Clinico GmbH 3)	100	3.105	15
58	Clinico Ophthalmic GmbH Mihla Germany (indirect interest through no.	Clinico Ophthalmic 3)	100	-702	24
59	Fresenius Kabi Asiaco GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	Kabi Asiaco 3)	100	5.270	-93
60	Fresenius Kabi R&D Clayton GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	Kabi R&D Clayton 3)	100	3	-3
61	Nowak Hornig Medizinische Kunststoffsysteme GmbH Kierspe Germany (indirect interest through no.	Nowak Hornig 52)	100	884	846
62	SUPRAMOL - Parenteral Colloids GmbH Rosbach v.d.H. Germany (indirect interest through no.	Supramol 52)	49	-126	5

Domestic affiliated companies of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
<u>Not consolidated financial statements - with profit & loss transfer agreement</u>					
63	SAN Logistics GmbH Alzenau-Hörstein Germany (indirect interest through no. 54)	SAN Logistics	100	2.747	0
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
64	Henke Pharma GmbH Aschaffenburg Germany (indirect interest through no. 52)	Henke	75	(a)	(a)
65	Mediclean HomeCareService GmbH Rötha Germany (indirect interest through no. 63)	Mediclean	15	(a)	(a)
66	Unizell Medicare GmbH Ratekau Germany (indirect interest through no. 63)	Unizell	15	1.047	1.021

Domestic affiliated companies of business segment Fresenius VAMED

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
67	HERMED Technische Beratungs GmbH Neumuenster Germany (indirect interest through no. 69)	HTB	100	1.770	1.439
68	hospitalia international gmbh Oberursel Germany (indirect interest through no. 998)	hi	100	4.543	963
69	VAMED Management und Service GmbH Deutschland Berlin Germany (indirect interest through no. 1000)	VMS-D	100	2.970	1.959
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
70	CAREONE Patientenkompass GmbH Berlin Germany (indirect interest through no. 69)	CPK	100	73 (j)	-2 (j)
71	VAMED Health Project GmbH Berlin Germany (indirect interest through no. 1003)	VHP	100	92 (j)	21 (j)

Domestic affiliated companies of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
Consolidated financial statements - with profit & loss transfer agreement					
72	D.i.a. Solution GmbH Erfurt Germany (indirect interest through no.	(i) 82)	145	100	(e) (e)
73	HELIOS Agnes Karll Krankenhaus GmbH Bad Schwartau Germany (indirect interest through no.	(i) 7)		100	(e) (e)
74	HELIOS Care GmbH Berlin Germany (indirect interest through no.	(i) 7)		100	(e) (e)
75	HELIOS Catering GmbH Berlin Germany (indirect interest through no.	(i) 86)		100	(e) (e)
76	HELIOS Kids in Pflege GmbH Geesthacht Germany (indirect interest through no.	(i) 78)		100	(e) (e)
77	HELIOS Klinik Dresden-Wachwitz GmbH Dresden Germany (indirect interest through no.	(i) 89)		100	(e) (e)
78	HELIOS Klinik Geesthacht GmbH Geesthacht Germany (indirect interest through no.	(i) 89)		100	(e) (e)
79	HELIOS Kliniken Breisgau-Hochschwarzwald GmbH Müllheim Germany (indirect interest through no.	 7)		74	(e) (e)
80	HELIOS Kliniken Leipziger Land GmbH Borna Germany (indirect interest through no.	(i) 7)		100	(e) (e)
81	HELIOS Klinikum Bad Saarow GmbH Bad Saarow Germany (indirect interest through no.	(i) 89)		100	(e) (e)
82	HELIOS Klinikum Erfurt GmbH Erfurt Germany (indirect interest through no.	(i) 7)		100	(e) (e)
83	HELIOS Pflege Dresden GmbH Dresden Germany (indirect interest through no.	(i) 77)		100	(e) (e)
84	HELIOS Privatkliniken GmbH Bad Homburg Germany (indirect interest through no.	(i) 7)		100	(e) (e)
85	HELIOS Schloßbergklinik Oberstaufen GmbH Oberstaufen Germany (indirect interest through no.	(i) 89)		100	(e) (e)

Domestic affiliated companies of business segment Fresenius HELIOS

No.	Company		Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
				%		
86	HELIOS Service GmbH Berlin Germany (indirect interest through no.	(i)	HS300	100	(e)	(e)
		7)				
87	HELIOS Versorgungszentren GmbH Berlin Germany (indirect interest through no.	(i)	HV600	100	(e)	(e)
		7)				
88	HELIOS Vogtland-Klinikum Plauen GmbH Plauen Germany (indirect interest through no.	(i)	HVKP	100	(e)	(e)
		89)				
89	HUMAINE Kliniken GmbH Berlin Germany (indirect interest through no.	(i)	HKG	100	(e)	(e)
		7)				
90	Poliklinik am HELIOS Klinikum Buch GmbH Berlin Germany (indirect interest through no.	(i)	VLN624	100	(e)	(e)
		7)				
91	RTK Betriebsgesellschaft der Krankenhäuser und des Kreisaltenzentrums des Rheingau- Taunus-Kreises mbH Bad Berleburg Germany (indirect interest through no.		RTK GmbH	100	(e)	(e)
		141)				
92	Senioren- und Pflegeheim Erfurt GmbH Erfurt Germany (indirect interest through no.	(i)	GEF707	100	(e)	(e)
		74)				
93	St. Josefs-Hospital GmbH Bochum Germany (indirect interest through no.	(i)	BO106	100	(e)	(e)
		7)				
94	WAK Wittgensteiner Akutkliniken "Bad Berleburg" GmbH Bad Berleburg Germany (indirect interest through no.		WAK	100	(e)	(e)
		141)				
95	Wittgensteiner Immobilien GmbH Borna Germany (indirect interest through no.		WI GmbH	100	(e)	(e)
		141)				
<u>Consolidated financial statements - without profit & loss transfer agreement</u>						
96	benissimo gmbh Berlin Germany (indirect interest through no.			151 100	(e)	(e)
		7)				
97	Clean Serv GmbH Wuppertal Germany (indirect interest through no.		CLS312	51	(e)	(e)
		114)				
98	DLK Dienstleistungen für Krankenhäuser GmbH Wuppertal Germany (indirect interest through no.		DLK313	100	(e)	(e)
		114)				

Domestic affiliated companies of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
99	DLS Dienst-Leistungen Siegburg GmbH Siegburg Germany (indirect interest through no. 113)	DLSG	100	(e)	(e)
100	EvB Catering GmbH Berlin Germany (indirect interest through no. 110)	EVBC	51	(e)	(e)
101	HEDO Service GmbH Borna Germany (indirect interest through no. 7)	HEDO319	51	(e)	(e)
102	HEDUS Service GmbH Bad Berleburg Germany (indirect interest through no. 141)	B.O.S.	51	(e)	(e)
103	HEGES-HELIOS GEGENBAUER Service GmbH Schwerin Germany (indirect interest through no. 86)	HHGS	51	(e)	(e)
104	HELIOS Geriatriezentren GmbH Berlin Germany (indirect interest through no. 7)	HG400	100	(e)	(e)
105	HELIOS IT Service GmbH Berlin Germany (indirect interest through no. 7)		147 100	(e)	(e)
106	HELIOS Klinik Lengerich GmbH Lengerich Germany (indirect interest through no. 7)	KLE	100	(e)	(e)
107	HELIOS Klinik Oberwald GmbH Grebshain Germany (indirect interest through no. 7)	GRE120	67	(e)	(e)
108	HELIOS Kliniken Schwerin GmbH Schwerin Germany (indirect interest through no. 7)	SN129	95	(e)	(e)
109	HELIOS Klinikum Aue GmbH Aue Germany (indirect interest through no. 7)	AU101	74	(e)	(e)
110	HELIOS Klinikum Emil von Behring GmbH Berlin Germany (indirect interest through no. 7)	BEB130	75	(e)	(e)
111	HELIOS Klinikum Krefeld GmbH Krefeld Germany (indirect interest through no. 7)	SKK	75	(e)	(e)
112	HELIOS Klinikum Schwelm GmbH Schwelm Germany (indirect interest through no. 7)	SWE128	100	(e)	(e)

Domestic affiliated companies of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
113	HELIOS Klinikum Siegburg GmbH Siegburg Germany (indirect interest through no.	HKS	100	(e)	(e)
	141)				
114	HELIOS Klinikum Wuppertal GmbH Wuppertal Germany (indirect interest through no.	WUP127	95	(e)	(e)
	7)				
115	HELIOS Management GmbH Berlin Germany (indirect interest through no.	HM302	100	(e)	(e)
	7)				
116	HELIOS Mariahilf Klinik Hamburg GmbH Hamburg Germany (indirect interest through no.		100	(e)	(e)
	7)				
117	HELIOS Real Estate GmbH Berlin Germany (indirect interest through no.	HRE315	100	(e)	(e)
	7)				
118	HELIOS Research Center GmbH Berlin Germany (indirect interest through no.	HRC303	76	(e)	(e)
	7)				
119	HELIOS Seehospital Sahlenburg GmbH Bad Berleburg Germany (indirect interest through no.	HSS	100	(e)	(e)
	141)				
120	HELIOS Service Berlin/Brandenburg GmbH Frankfurt-on-Oder Germany (indirect interest through no.	OHL318	51	(e)	(e)
	81)				
121	HELIOS Servicegesellschaft Süd GmbH Müllheim Germany (indirect interest through no.		152	51	(e)
	79)				(e)
122	HELIOS Spital Überlingen GmbH Ueberlingen Germany (indirect interest through no.	KÜG	95	(e)	(e)
	7)				
123	HELIOS Spital Überlingen Service GmbH Ueberlingen Germany (indirect interest through no.	KÜS	100	(e)	(e)
	122)				
124	HELIOS St. Elisabeth Klinik Hünfeld GmbH Hünfeld Germany (indirect interest through no.	HUE126	74	(e)	(e)
	7)				
125	HELIOS Süd Catering GmbH Müllheim Germany (indirect interest through no.	SKÜ	100	(e)	(e)
	79)				

Domestic affiliated companies of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
126	HELIOS Versorgungszentrum Bad Saarow GmbH Frankfurt-on-Oder Germany (indirect interest through no.	HVZBS	100	(e)	(e)
	81)				
127	HELIOSteriLog GmbH Müllheim Germany (indirect interest through no.		150 51	(e)	(e)
	79)				
128	KGD Klinik-Gebäude-Dienste GmbH Krefeld Germany (indirect interest through no.	KGD	51	(e)	(e)
	111)				
129	KKD Klinik-Küchen-Dienste GmbH Krefeld Germany (indirect interest through no.	KKD	51	(e)	(e)
	111)				
130	Klinikum Erfurt Bewachungs Service GmbH Erfurt Germany (indirect interest through no.	KEB331	100	(e)	(e)
	86)				
131	Klinikum Erfurt Catering GmbH Erfurt Germany (indirect interest through no.	KEC333	100	(e)	(e)
	75)				
132	Kreis Krankenhaus Gotha/Ohrdruf GmbH Gotha Germany (indirect interest through no.	GTH108	51	(e)	(e)
	7)				
133	KTT Krankenhaus Technik Thüringen GmbH Erfurt Germany (indirect interest through no.	KTT310	100	(e)	(e)
	86)				
134	Medizinisches Versorgungszentrum am HELIOS Klinikum Emil von Behring GmbH Berlin Germany (indirect interest through no.	VBE630	100	(e)	(e)
	110)				
135	Reinigungsgesellschaft Oberwald mbH Grebenhain Germany (indirect interest through no.	ROW311	100	(e)	(e)
	107)				
136	Sozialpädiatrisches Zentrum am HELIOS Klinikum Aue gGmbH Aue Germany (indirect interest through no.	GAU701	74	(e)	(e)
	109)				
137	St. Elisabeth-Krankenhaus Oberhausen gGmbH Oberhausen Germany (indirect interest through no.	EKO	100	(e)	(e)
	7)				
138	TMK Berlin-Buch GmbH Berlin Germany (indirect interest through no.	TMK306	51	(e)	(e)
	7)				

Domestic affiliated companies of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
139	WCS Wittgensteiner Catering Service GmbH Siegen Germany (indirect interest through no. 141)		149 100	(e)	(e)
140	Wittgensteiner Dienstleistungs GmbH Bad Berleburg Germany (indirect interest through no. 141)	WDG	100	(e)	(e)
141	Wittgensteiner Kliniken GmbH Berlin Germany (indirect interest through no. 6)	WKA	100	(e)	(e)
142	Zentrum für Gefäßkrankungen GmbH Grebenhain Germany (indirect interest through no. 107)	PGRE220	100	(e)	(e)
<u>Not consolidated financial statements - with profit & loss transfer agreement</u>					
143	Neurologische Klinik Bad Homburg GmbH i.L. Bad Berleburg Germany (indirect interest through no. 141)	Neurol. Klinik	100	2043 (j)	0 (j)
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
144	Capisko GmbH Berlin Germany (indirect interest through no. 7)	CAP309	100	22	0
145	CKW Catering Klinikum Wuppertal GmbH i.L. Wuppertal Germany (indirect interest through no. 114)	CKW314	100	(a)	(a)
146	CT-Zentrum für kardiologisch-radiologische Diagnostik Bonn / Rhein-Sieg / Euskirchen GmbH & Co. KG i. L. Siegburg Germany (indirect interest through no. 113)	CT KG	100	(a)	(a)
147	FP Anlagenverwaltungs- und Vermietungsgesellschaft mbH Bad Berleburg Germany (indirect interest through no. 141)	FPAV	100	25	0
148	HELIOS Alpha II GmbH Berlin Germany (indirect interest through no. 7)	HA II	100	24	-1
149	HELIOS Beta II GmbH Berlin Germany (indirect interest through no. 7)	HB II	100	24	-1
150	HELIOS Omega GmbH Berlin Germany (indirect interest through no. 7)	HO	100	24	-1
151	HELIOS Sigma GmbH Berlin Germany (indirect interest through no. 7)		148 100	20	0

Domestic affiliated companies of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
152	HELIOS William Harvey Klinik Bad Nauheim GmbH Bad Nauheim Germany (indirect interest through no. 7)		146 100	25	0
153	HELIOS Ypsilon GmbH Berlin Germany (indirect interest through no. 7)		123 100	26	1
154	hospitalia consult gmbh i.L. Oberursel Germany (indirect interest through no. 141)	hoc	100	11 (j)	-24 (j)
155	Hotel "Allgäuer Tor" GmbH Bad Berleburg Germany (indirect interest through no. 141)	Allgäuer Tor GmbH	100	0 (j)	0 (j)
156	Institut für neurologisch-neurochirurgische Rehabilitationsforschung gGmbH Magdeburg Germany (indirect interest through no. 141)	AN-Institut	100	28 (j)	0 (j)
157	Klinikum Erfurt Reinigungs Service GmbH i.L. Erfurt Germany (indirect interest through no. 86)	KER334	100	0	1
158	L + P Berlin-Buch GmbH Berlin Germany (indirect interest through no. 7)	LuP305	100	24 (j)	-3 (j)
159	Medizinisches Versorgungszentrum in Bad Berleburg GbR Bad Berleburg Germany (indirect interest through no. 141 + 94)	MVZ BLB	100	-207 (j)	-206 (j)
160	MRT-Zentrum für kardiologisch-radiologische Diagnostik Bonn / Rhein-Sieg / Euskirchen GmbH & Co. KG i. L. Siegburg Germany (indirect interest through no. 113)	MRT KG	100	(a)	(a)
161	Service- und Gebäudemanagement Vogtland-Klinikum Plauen GmbH Plauen Germany (indirect interest through no. 88)	SGVKP	51	19 (j)	-1 (j)
162	WKA Wittgensteiner Service GmbH i.L. Bad Berleburg Germany (indirect interest through no. 141)	WKA Service	100	-351 (j)	-134 (j)

Foreign affiliated companies (consolidated) of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
163	VAMED AG Vienna Austria (indirect interest through no. 6)	VAMED	77	44.411	8.204
164	Fresenius Finance (Jersey) Limited Jersey (indirect interest through no. 166)		100	0	0
165	Fresenius Finance I, SA Luxembourg Luxembourg		100	50	0
166	Fresenius Finance B.V. s - Hertogenbosch Netherlands		100	-9.264	1.130
167	Fresenius Biotech North America Inc. Lexington USA (indirect interest through no. 2)		100	171	38
168	Fresenius US Finance I, Inc. Delaware USA		100	166	94
169	Fresenius US Finance II, Inc. Delaware USA		100	130	58

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
170	Fresenius Medical Care Argentina S.A. Buenos Aires Argentina (indirect interest through no. 23)	FMC Argentina	100	48.884	5.463
171	Nefronosa S.A. Buenos Aires Argentina (indirect interest through no. 170)	Nefronosa	100	(a)	(a)
172	Artistic Healthcare Seating Pty. Limited Australia (indirect interest through no. 175)	Artistic	100	857	606
173	Artistic Manufacturing Pty. Ltd Australia (indirect interest through no. 172)	Artistic Manufacturing	100	-360	-524
174	Fresenius Medical Care Australia Pty. Ltd. Sydney Australia (indirect interest through no. 15)	FMC Australia	100	11.564	-1.021
175	Fresenius Medical Care South Asia Pacific Pty. Ltd. Australia (indirect interest through no. 23)	FMC South AP	100	1.244	-67
176	Neomedics Pty Ltd. Sydney Australia (indirect interest through no. 174)	Neomedics	100	437	178
177	Biotec Systems Krems GmbH Krems an der Donau Austria (indirect interest through no. 24)	Biotec Systems Krems	100	199	-242
178	Fresenius Medical Care Austria GmbH Vienna Austria (indirect interest through no. 23)	FMC Austria GmbH	100	2.444	803
179	Fresenius Medical Care Nephrologica GmbH Vienna Austria (indirect interest through no. 23)	FME Nephrologica	100	6	-3
180	Fresenius Medical Care Belgium N.V Antwerp Belgium (indirect interest through no. 23)	FMC Belgium	100	6.918	2.586
181	Dialinvest Servicos e Participacoes Ltda. São Paulo Brazil (indirect interest through no. 272)	Dialinvest	100	17	0
182	Fresenius Medical Care Ltda. Rio de Janeiro Brazil (indirect interest through no. 23)	FMC Brazil	100	34.830	-7.222

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
183	BioCare Medical Co. Ltd. British Virgin Islands British Virgin Islands (indirect interest through no. 215)	BioCare Medical	100	5.966	0
184	Fresenius Medical Care Canada, Inc. Toronto/Ontario Canada (indirect interest through no. 607)	FMC Brent	100	(f)	(f)
185	Instituto Nacional de Diálisis y Diagnóstico S.A. Santiago de Chile Chile (indirect interest through no. 190)	INDD	100	-87	34
186	Centro de Dialisis Dr. Hernan Aguirre Limitada Santiago de Chile Chile (indirect interest through no. 190)	Centro de Dialisis Aguirre	100	160	1
187	Centro de Diálisis Salvador Limitada Santiago de Chile Chile (indirect interest through no. 190)	Salvador	100	3	7
188	Dialisis Ltda. Santiago de Chile Chile (indirect interest through no. 190)	Dialisis Ltda.	100	0	17
189	Fresenius Medical Care Chile S.A. Santiago de Chile Chile (indirect interest through no. 23)	FMC CHILE S.A.	100	2.387	5
190	Nephrocare Chile S.A. Santiago de Chile Chile (indirect interest through no. 189)	Nephrocare	100	2.440	487
191	Pentafarma S.A. Santiago de Chile Chile (indirect interest through no. 23)	Pentafarma	100	2.375	106
192	Serprodialisis Limitada La Serena Chile (indirect interest through no. 190)	Serprodialisis	100	526	73
193	Fresenius Medical Care (Jiangsu) Co. Ltd. Changshu China (indirect interest through no. 215)	FME-Jiangsu	100	8.230	-1.840
194	Fresenius Medical Care (Shanghai) Co., Ltd. Shanghai China (indirect interest through no. 15)	FCH	100	10.956	5.399

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
195	Shanghai Ren Ji NMC Hemodialysis Center Co., Ltd. Shanghai China (indirect interest through no. 678)	NMC Shanghai	64	686	-35
196	Fresenius Medical Care Colombia S.A. Bogota Colombia (indirect interest through no. 23)	FMC Colombia	100	61.217	7.112
197	Fresenius Medical Care - DS, s.r.o. Prague Czech Republic (indirect interest through no. 23)	FMC-DS	100	9.813	1.545
198	Fresenius Medical Care Ceska republica spol s.r.o. Prague Czech Republic (indirect interest through no. 23)	FMC CR	100	19.749	4.497
199	Fresenius Medical Care Danmark A/S Albertslund Denmark (indirect interest through no. 15)	FMC Danmark	100	2.038	543
200	OÜ Renculus Tartu Estonia (indirect interest through no. 23)	Renculus	100	360	2
201	Fresenius Medical Care Suomi Oy Helsinki Finland (indirect interest through no. 15)	FMC Suomi	100	3.437	453
202	Centre d'Hemodialyse du Languedoc Méditerranéen S.A.S Montpellier France (indirect interest through no. 208)	CHLM	100	8.307	1.457
203	Centre de Rein Artificiel de Tassin (CRAT) S.A.S. Tassin France (indirect interest through no. 208)	CRAT	100	4.111	758
204	Centre Médical de Dialyse Regina Belley France (indirect interest through no. 203)	Regina	100	-2.930	-101
205	Centre Néphrologique D'Occitanie S.A.S (CNO) Muret France (indirect interest through no. 208)	CNO	100	3.556	569
206	Dialyse Est Montpellier-Lunel SAS Castelnau Le Lez France (indirect interest through no. 202)	Dialyse Est	100	624	256

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
207	Fresenius Medical Care France S.A.S Fresnes France (indirect interest through no. 208)	FMC France	100	13.838	3.152
208	Fresenius Medical Care Groupe France S.A.S Fresnes France (indirect interest through no. 23)	FMC Groupe France	100	73.054	13.076
209	Fresenius Medical Care SMAD S.A.S Savigny France (indirect interest through no. 208)	FMC SMAD	100	31.545	6.478
210	Nephrocare Ile de France SAS Fresnes France (indirect interest through no. 208)	Nephrocare ile de France	100	22.822	1.224
211	Pestenaille S.à.r.l. Tassin France (indirect interest through no. 203)	Pestenaille	100	-414	-74
212	Polyclinique de Lagny S.A. Sur Marne France (indirect interest through no. 213)	Lagny	100	6.262	415
213	Sapromed S.A.S. Saint-Omer France (indirect interest through no. 208)	SAPROMED	100	5.930	2.900
214	Fresenius Medical Care Renal Services (UK) Limited Nottinghamshire Great Britain (indirect interest through no. 398)	FMC Renal Services (UK)	100	1.930	1.221
215	BioCare Technology Co. Ltd. Hong Kong Hongkong (indirect interest through no. 23)	BioCare Technology	100	13.587	-1.219
216	Excelsior Renal Service Co., Limited Hong Kong Hongkong (indirect interest through no. 219)	ERS	51	1.663	1.359
217	FMC Asia Pacific Ltd. Hong Kong Hongkong (indirect interest through no. 15)	FMC AP	100	7.474	3.921
218	Fresenius Institute of Dialysis Nursing Company Limited Hongkong Hongkong (indirect interest through no. 23)	FIDN	0	83	33
219	Fresenius Medical Care Hongkong Limited Hong Kong Hongkong (indirect interest through no. 15)	FMC HK Ltd	100	31.395	-938

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
220	NephroCare Limited Hong Kong Hongkong (indirect interest through no. 219)	NHK	100	7.190	598
221	FMC Dialízis Center Kft. Budapest Hungary (indirect interest through no. 23)	FMC Dialízis Center Kft	100	1.397	177
222	Fresenius Medical Care Magyarország Egészségügyi Korlátolt Felelősségű Társaság Budapest Hungary (indirect interest through no. 15)	FMC Hungary	100	23.727	169
223	Fresenius Medical Care India Private Limited New Delhi India (indirect interest through no. 23)	FMC India	100	178 (b)	3 (b)
224	P.T. Fresenius Medical Care Indonesia Jakarta Indonesia (indirect interest through no. 15)	FMCINDO	100	3.488	325
225	Fresenius Medical Care (Ireland) Limited Dublin Ireland (indirect interest through no. 23)	FMC Ireland	100	2.037	324
226	Ambulatorio Nefrocardiologico Siciliano "Aesculapius" SRL Palermo Italy (indirect interest through no. 231)	Aesculapius S.r.l.	100	0	-8
227	Ambulatorio Nefrologia ed Emodialisi il Nefrologico S.r.l. Palermo Italy (indirect interest through no. 231)	Ambulatorio Nefrologico	100	419	226
228	Beta Dial S.r.l. Napoli Italy (indirect interest through no. 246 + 245)	Beta Dial	100	-15	-45
229	CEA S.r.l. con socio unico Napoli Italy (indirect interest through no. 248)	CEA	100	253	-2
230	Centro Analisi e Diagnostica Clinica SRL Palermo Italy (indirect interest through no. 231)	Centro Analisi	100	402	90
231	Centro Diagnostico e Terapeutico Delle Malattie Renali S.p.A. Palermo Italy (indirect interest through no. 23)	Centro Diagnostico	100	9.430	-6.540

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
232	Centro Dialisi Riviera del Conero S.r.l. con socio unico Napoli Italy (indirect interest through no. 248)	Centro Dialisi Conero	100	71	13
233	Centro Dialisi Tasso S.r.l. in liquidazione con socio unico Napoli Italy (indirect interest through no. 246)	Centro Dialisi Tasso	100	-70	-13
234	Cercos S.r.l. con socio unico Napoli Italy (indirect interest through no. 245)	Cercos	100	179	57
235	Cilento Dial S.r.l. con socio unico Napoli Italy (indirect interest through no. 243)	Cilento dial	100	1.736	414
236	Dialten S.r.l. con socio unico Napoli Italy (indirect interest through no. 243)	Dialten	100	1.473	198
237	Dialtorre S.r.l. con socio unico Napoli Italy (indirect interest through no. 246)	Dialtorre	100	755	214
238	Dialy Center S.r.l. con socio unico Napoli Italy (indirect interest through no. 246)	Dialy Center	100	580	57
239	Diandial S.r.l. Napoli Italy (indirect interest through no. 248)	Diandial	100	405	-7
240	Emodial Vesuvio S.r.l. Napoli Italy (indirect interest through no. 248)	Emodial Vesuvio	100	1.055	160
241	Enne E S.r.l. Napoli Italy (indirect interest through no. 245 + 246)	Enne	100	60	9
242	Fanus S.r.l. con socio unico Napoli Italy (indirect interest through no. 246)	Fanus	100	196	131
243	Fresenius Medical Care Italia SpA Palazzo Pignano Italy (indirect interest through no. 23)	FME Italia	100	39.592	5.714
244	Kidney S.r.l. Napoli Italy (indirect interest through no. 248)	Kidney	100	500	91

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
245	Nedial Napoli S.r.l. con socio unico Napoli Italy (indirect interest through no. 246)	Nedial Napoli	100	189	-25
246	Nedial S.r.l. con socio unico Napoli Italy (indirect interest through no. 243)	Nedial	100	7.797	-255
247	Nefrodial S.r.l. con socio unico Napoli Italy (indirect interest through no. 248)	Nefrodial	100	1.053	142
248	NephroCare S.p.A. con socio unico Napoli Italy (indirect interest through no. 231)	NephroCare	100	203	-4.194
249	Nephros S.r.l. con socio unico Napoli Italy (indirect interest through no. 248)	Nephros	100	238	-10
250	Omnia Dial S.r.l. Napoli Italy (indirect interest through no. 246 + 245)	Omnia Dial	100	181	67
251	Renal Center S.r.l. Napoli Italy (indirect interest through no. 248 + 247)	Renal Center	100	455	82
252	Ruscosa S.r.l con socio unico. Napoli Italy (indirect interest through no. 243)	Ruscosa	100	1.471	154
253	Rusdial S.r.l. con socio unico Napoli Italy (indirect interest through no. 246)	Rusdial	100	200	71
254	SIS-TER SpA Palazzo Pignano Italy (indirect interest through no. 243)	SIS-TER	100	12.502	3.332
255	Ace Medical Co., Ltd. Tokyo Japan (indirect interest through no. 258)	Ace Medical Tokyo	100	-4.288	-5.032
256	Ace Medical Sapporo Co., Ltd. Sapporo Japan (indirect interest through no. 255)	ACE Medical Sapporo	100	634	236
257	Fresenius-Kawasumi Co., Ltd. Tokyo Japan (indirect interest through no. 23)	FMC Kawasumi	70	14.182	2.125
258	Fresenius Medical Care Japan K.K. Tokyo Japan (indirect interest through no. 23)	FMC Japan	100	-4.697	-9.630

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
259	Hospico Japonica Co., Ltd. Mito Japan (indirect interest through no. 255)	Hospico	100	349	85
260	Meisui Sangyo Co., Ltd. Sapporo Japan (indirect interest through no. 255)	Meisui Sangyo	100	60	0
261	NephroCare Services Japan K.K. Tokyo Japan (indirect interest through no. 15)	NSJ	100	4.131	-835
262	TM Supply Co., Ltd. Shizuoka Japan (indirect interest through no. 255)	TM Supply	100	246	1
263	FMC Korea Ltd. Seoul Korea (indirect interest through no. 15)	FMK	100	31.810	-2.366
264	National Medical Care Korea Inc. Seoul Korea (indirect interest through no. 15)	SKR	100	-111	-39
265	NephroCare Korea Inc. Seoul Korea (indirect interest through no. 23)	NephroCare Korea	100	534	268
266	Fresenius Medical Care Lebanon S.a.r.L. Beirut Lebanon (indirect interest through no. 23)	FMC Lebanon	99	557	-102
267	FMC Finance II S.a.r.l. Luxembourg Luxembourg (indirect interest through no. 23)	FMC Finance II	100	16.529	653
268	FMC Finance III S.A. Luxembourg Luxembourg (indirect interest through no. 15)	FMC Finance III	100	358	318
269	FMC Finance IV S.a.r.l. Luxembourg Luxembourg Luxembourg (indirect interest through no. 15)	FMC Finance IV	100	155	92
270	FMC Trust Finance III S.a.r.l. Luxembourg Luxembourg Luxembourg (indirect interest through no. 15)	FMC Trust Finance III	100	-986	-88
271	Fresenius Medical Care MDF S.A. Luxembourg Luxembourg (indirect interest through no. 15)	FMC Luxemburg	100	12.082	3.998

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
272	PREFIN III S.à r.l. Luxembourg Luxembourg (indirect interest through no. 23)	PREFIN III	100	3.525	-20
273	Coremed Sdn. Bhd. Petaling Jaya Malaysia (indirect interest through no. 274)	Coremed	0	763	219
274	Fresenius Medical Care Malaysia Sdn. Bhd. Kuala Lumpur Malaysia (indirect interest through no. 15)	FMC Malaysia	100	6.228	795
275	The Kidney Dialysis Center Sdn. Bhd. Kuala Lumpur Malaysia (indirect interest through no. 274)	The Kidney Dialysis Center Sdn. Bhd.	0	241	24
276	Erika de Reynosa, S.A. de C.V. Mexico City Mexico (indirect interest through no. 528)	Erika Reynosa	100	(f)	(f)
277	FMC Compañía de Servicios S.A. de C.V. Zapopan Jalisco Mexico (indirect interest through no. 23)	FMC Compañia de Servicios	100	273	-230
278	FMC de Mexico S.A. Jalisco Mexico (indirect interest through no. 15)	FMC Mexico	100	12.971	-7.429
279	Fresenius de Mexico, S.A. de C.V. Zapopan Jalisco Mexico (indirect interest through no. 577)	Fresenius Mexico	100	(f)	(f)
280	Fresenius Medical Care Maroc S.A. Casablanca Morocco (indirect interest through no. 23)	FMC Maroc	100	2.535	576
281	Sophadial S.A. Casablanca Morocco (indirect interest through no. 23)	Sophadial	51	-797	-146
282	Fresenius Medical Care Nederland B.V. Nieuwkuijk Netherlands (indirect interest through no. 267)	FMC Nederland	100	4.138	1.486
283	Holiday Dialysis International Holdings B.V. Nieuwkuijk Netherlands (indirect interest through no. 23)	Int. Holiday	100	423	-149
284	Fresenius Medical Care Pakistan (Private) Ltd. Lahore Pakistan (indirect interest through no. 23)	FMC Pakistan	100	283	161

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
285	Fresenius Medical Care del Perú S.A. Lima Peru (indirect interest through no. 15)	FMC Peru	100	1.094	194
286	FMC Renalcare Corp. Makati City Philippines (indirect interest through no. 23)	FMC Renalcare	100	65	-51
287	Fresenius Medical Care Philippines, Inc. Makati City Philippines (indirect interest through no. 15)	FMC Philippines	100	3.238	780
288	Fresenius Medical Care Polska S.A. Poznan Poland (indirect interest through no. 15)	FMC Polska S.A.	100	10.640	1.508
289	Fresenius Nephrocare Polska Sp.z.o.o. Poznan Poland (indirect interest through no. 23)	Nephrocare Polska	100	16.498	-216
290	Abrandial-Clinica de Doencas Renais, LDA Abrantes Portugal (indirect interest through no. 305)	Abrandial-Clinica de Doencas Renais	100	2.575	867
291	Alcanef - Centro Nefrológico de Alcácer do Sal, S.A. Alcácer do Sal Portugal (indirect interest through no. 305)	Alcanef	100	52	-6
292	Alinef-Centro Nefrológico de Santiago do Cacém LDA Lisbon Portugal (indirect interest through no. 291)	Alinef	100	-82	-67
293	Ambulancias 111-Servico de Transporte de Doentes e Sinistrados, Limitada Cascais Portugal (indirect interest through no. 305)	Ambulancias 111 Portugal	100	1.063	293
294	C.D.B.I. - Centro de Diálise da Beira Interior, S.A. Castelo Branco Portugal (indirect interest through no. 305)	CDBI	51	-184	22
295	Cancho, Lda. Coimbra Portugal (indirect interest through no. 305)	Cancho	100	1.225	539
296	CCV-Centro de Diálise da Costa Vicentina S.A. Grandola Portugal (indirect interest through no. 305)	CCV	100	1.191	396

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
297	Dialverca - Sociedade Médica S.A. Forte da Casa Portugal (indirect interest through no. 305)	Dialverca	51	2	-12
298	Dinefro - Diálises e Nefrologia, S.A. Maia Portugal (indirect interest through no. 305)	Dinefro	100	2.012	1.019
299	Egidial-Centro de Diálises, Lda. Guarda Portugal (indirect interest through no. 305)	Egidial Portugal	100	2.494	630
300	Fresenius Medical Care Portugal S.A. Maia Portugal (indirect interest through no. 301)	FMC Portugal	100	7.235	278
301	Fresenius Medical Care, SGPS, SA Maia Portugal (indirect interest through no. 15)	FMC SGPS	100	12.329	3.366
302	Hemodial-Centro de Diálise do Restelo, Lda. Lisbon Portugal (indirect interest through no. 305)	Hemodial	100	1.449	934
303	Lucageste SGPS S.A. Lisbon Portugal (indirect interest through no. 305)	Lucageste	100	-463	-5
304	NEFROMAR - Centro Nefrológico da Madeira, S.A. Funchal Portugal (indirect interest through no. 305)	Nefromar S.A.	100	1.432	1.027
305	NMC - Centro Médico Nacional, S.A. Lisbon Portugal (indirect interest through no. 301)	NMC Centro Médico	100	35.975	30.854
306	Ribadial-Clinica de Diálise de Santarém, Lda. Santarém Portugal (indirect interest through no. 305)	Ribadial. Portugal	100	1.429	1.228
307	S.N.S. Sociedade Nefrológica do Sul, S.A. Lissabon Portugal (indirect interest through no. 305)	SNS	100	1.875	377
308	Tagus Dial - Unidade de Tratamento de Doenças Renais, S.A. Barreiro Portugal (indirect interest through no. 305)	Tagus Dial	100	2.461	1.149

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
309	Visodial-Centro de Diálise de Viseu, Lda. Viseu Portugal (indirect interest through no. 305)	Visodial Portugal	100	2.295	1.203
310	FMC Romania Srl Bucharest Romania (indirect interest through no. 15)	FMC Romania	100	8.973	2.120
311	Fresenius Nephrocare Romania Srl Bucharest Romania (indirect interest through no. 23)	FNC	100	6.158	-1.172
312	Fresenius Medical Care Holding OOO Moscow Russia (indirect interest through no. 23)	FMC Holding OOO	100	4.302	2.395
313	Fresenius Nephrocare OOO Moscow Russia (indirect interest through no. 30)	Fresenius Nephrocare	100	3.188	917
314	SAO Fresenius SP Moscow Russia (indirect interest through no. 15)	ZAO Fresenius	100	8.162	804
315	Fresenius Medical Care Srbija d.o.o. Belgrade Serbia (indirect interest through no. 15)	FMC Srbija	100	19.088	5.783
316	Medinova d.o.o. Belgrade Serbia (indirect interest through no. 23 + 315)	Medinova	100	923	99
317	Special Hospital for Hemodialysis "Fresenius Medical Care" Belgrade Serbia (indirect interest through no. 316)	Spec. bolnica za hemodijalizu FMC	100	0	157
318	Fresenius Medical Care Singapore Pte. Ltd. Singapore Singapore (indirect interest through no. 15)	FMC Singapore	100	2.386	210
319	Gleneagles Dialysis Centre Pte. Ltd. (GDC) Singapore Singapore (indirect interest through no. 318)	GDC	80	5	17
320	Gleneagles Dialysis International Pte. Ltd. (GDI) Singapore Singapore (indirect interest through no. 318)	GDI	80	257	211

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
321	FMC - dialyzacne sluzby, spol. s r.o. Piestany Slovakia (indirect interest through no. 23)	FMC DS	100	6.044	865
322	Fresenius Medical Care Slovensko; spol. s.r.o. Piestany Slovakia (indirect interest through no. 23)	FMC Slovensko	100	8.865	1.703
323	Meddial s.r.o. Piestany Slovakia (indirect interest through no. 23)	Meddial	100	-11	-14
324	Fresenius Medical Care Slovenija d.o.o. Zreče Slovenia (indirect interest through no. 23)	FMC Slovenija	100	2.236	139
325	Nefrodial, d.o.o. Zreče Slovenia (indirect interest through no. 324)	Nefrodial	100	2.160	1.030
326	Clinix Renal Care (Pty) Limited Gauteng South Africa (indirect interest through no. 327)	Clinix Renal Care	50	141	105
327	Fresenius Medical Care South Africa (Pty) Ltd. Gauteng South Africa (indirect interest through no. 23)	FMC South Africa	100	4.095	171
328	ACJ Dialisis Tenerife SL Santa Cruz de Tenerife Spain (indirect interest through no. 329)	ACJ Dialisis Tenerife	100	279	103
329	Amex Canarias SA Las Palmas de Gran Canaria Spain (indirect interest through no. 346)	Amex Canarias	100	462	0
330	Amex SA Madrid Spain (indirect interest through no. 346)	Amex	100	371	-20
331	Ashdo, S.A. Madrid Spain (indirect interest through no. 346)	Ashdo	100	165	-31
332	Centro de Dialisis Burgales SA Burgos Spain (indirect interest through no. 346)	Centro de Diálisis Buralés	100	1.451	246
333	Centro de Dialisis Recoletas Albacete SL Madrid Spain (indirect interest through no. 346)	Centro de Dialisis Recoletas Albacete	100	273	7

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
334	Centro Medico Santa Barbara SL Puertollano Spain (indirect interest through no. 331)	Centro Medico Santa Barbara	100	273	8
335	Cilu SA Cádiz Spain (indirect interest through no. 346)	Cilu	100	1.382	379
336	Compania Andaluza de Medicina Extrahospitalaria SA Sevilla Spain (indirect interest through no. 346)	CAMEX	100	2.531	242
337	Diálisis Santander, S.L. Santander Spain (indirect interest through no. 346)	Dialsan	100	1.519	624
338	Fresenius Medical Care Espana, S.A. La Roca del Valles Spain (indirect interest through no. 15)	FMC Espana	100	31.090	6.207
339	Fresenius Medical Care Extremadura, SA Badajoz Spain (indirect interest through no. 346)	Extremadura	100	187	-387
340	Hemogan SA Gandia Spain (indirect interest through no. 346)	Hemogan	100	1.097	188
341	Hospitalización en casa, S.L. Toledo Spain (indirect interest through no. 346)	HOCASA	100	492	-244
342	Instituto de Ciencias Neurologicas SA Madrid Spain (indirect interest through no. 346)	I.C.N.	100	3.452	-856
343	Kidney Centers Holding, S.L. Barcelona Spain (indirect interest through no. 346)	Kidney Centers Holding	100	16.199	2.238
344	Kidney S.L. Valladolid Spain (indirect interest through no. 346)	Kidney	100	1.955	535
345	Naslaid S.A. Santander Spain (indirect interest through no. 346)	Naslaid	100	50	-21
346	National Medical Care of Spain, S.A. Madrid Spain (indirect interest through no. 15)	NMC of Spain	100	47.708	-4.191

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
347	Nefroclub Carthago, SL Murcia Spain (indirect interest through no. 346)	Nefroclub Carthago	100	1.024	98
348	Pechrol SA Valencia Spain (indirect interest through no. 346)	Pechrol	100	2.537	381
349	Servicios de Diálisis Madrileños, S.A. Madrid Spain (indirect interest through no. 346)	Diálisis Madrileños	100	56	-25
350	Socodi Club SL Córdoba Spain (indirect interest through no. 346)	Socodi Club	100	4.778	570
351	Fresenius Medical Care Sverige AB Stockholm Sweden (indirect interest through no. 23)	Sverige AB	100	3.455	569
352	NephroCare Sverige AB Stockholm Sweden (indirect interest through no. 351)	NephroCare Sverige	100	561	0
353	Fresenius Medical Care (Schweiz) AG Stans Switzerland (indirect interest through no. 23)	FMC Schweiz	100	7.342	2.500
354	Fresenius Medical Care Nephrologica SA Lugano Switzerland (indirect interest through no. 23)	FMC Nephrologica	100	-18	246
355	Fresenius Medical Care Taiwan Co., Ltd. Taipei Taiwan (indirect interest through no. 15)	FMC Taiwan	100	10.088	538
356	Jiate Excelsior Co., Ltd. Taipei County Taiwan (indirect interest through no. 219)	JTE	51	18.895	2.162
357	Fresenius Medical Care (Thailand) Ltd. Bangkok Thailand (indirect interest through no. 15)	FMC Thailand	100	4.229	379
358	Ataliz Saglik Tesisleri ve Diyaliz Hizmetleri A.S. Kocaeli Turkey (indirect interest through no. 376)	Ataliz Saglik Tesisleri	100	115	-174

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
359	Bursa Uludag Özel Saglik Tesisleri ve Malzemeleri Sanayi ticaret Anonim Sirketi Bursa Turkey (indirect interest through no. 387)	Bursa	60	608	202
360	Degisim Saglik Hizmetleri Sanayi ve Ticaret Ltd. Sti. Kayseri Turkey (indirect interest through no. 376)	kayseri	100	190	-274
361	Diamed Saglik Hizmetleri A.S. Istanbul Turkey (indirect interest through no. 376)	Diamed	100	83	-257
362	Diyalisans Diyaliz ve Saglik Hizmetleri Anonim Sirketi Istanbul Turkey (indirect interest through no. 376)	Diyalisans	100	103	-115
363	Düzey Saglik Hizmetleri A.S. Malatya Turkey (indirect interest through no. 376)	Düzey Saglik Hizmetleri	100	1.204	-45
364	ECE Diyaliz Hizmetleri A.S. Ankara Turkey (indirect interest through no. 376)	Ece	100	239	-514
365	Ege Nefroloji Diyaliz Merkezi Saglik Hizmetleri ve Malzemeleri Ticaret A.S. Izmir Turkey (indirect interest through no. 376)	Ege Nefroloji	100	505	-50
366	Egesa Özel Saglik Hizmetleri Dis. Tic. Paz.A.S. Manisa Turkey (indirect interest through no. 376)	Egesa	100	43	-125
367	Ekomed Saglik Hizmetleri Ltd. Istanbul Turkey (indirect interest through no. 376)	Ekomed	100	148	-132
368	Emir Özel Saglik ve Diyaliz Hizmetleri San. ve Tic. A.S. Istanbul Turkey (indirect interest through no. 376)	ADA Diyaliz	100	60	-467
369	Erzurum Diyaliz Hizmetleri A.S. Erzurum Turkey (indirect interest through no. 376)	Erzurum	60	1.387	-5
370	Fresenius Adana Diyaliz Hizmetleri A.S. Adana Turkey (indirect interest through no. 376)	Adana	100	183	-551

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
371	Fresenius Diyaliz Hizmetleri A.S. Adiyaman Adiyaman Turkey (indirect interest through no. 376)	Adiyaman	100	193	-110
372	Fresenius Diyaliz Hizmetleri A.S. Gaziemir Izmir Turkey (indirect interest through no. 385)	Gazi	100	137	-109
373	Fresenius Diyaliz Hizmetleri A.S. Konya Konya Turkey (indirect interest through no. 376)	Konya	100	240	-81
374	Fresenius Diyaliz Hizmetleri A.S. Narlıdere Izmir Turkey (indirect interest through no. 376)	Narlıdere	90	-21	-194
375	Fresenius Diyaliz Hizmetleri A.S. Turgutlu Manisa Turkey (indirect interest through no. 394)	Renalege	60	495	-27
376	Fresenius Diyaliz Hizmetleri A.S., Istanbul Istanbul Turkey (indirect interest through no. 23)	FDH	100	34.906	759
377	Fresenius Ecza Deposu A.S. Istanbul Turkey (indirect interest through no. 381)	FED	100	3.450	1.651
378	Fresenius Guneydogu Diyaliz Hizmetleri Ltd. Sti. Malatya Turkey (indirect interest through no. 376)	T&T	100	1.182	-355
379	Fresenius Istanbul Diyaliz Hizmetleri A.Ş. Istanbul Turkey (indirect interest through no. 376)	Istanbul	85	-453	-470
380	Fresenius Kahramanmaraş Diyaliz Hizmetleri LTD.STI. Kahramanmaraş Turkey (indirect interest through no. 371)	MARAS	100	253	-142
381	Fresenius Medikal Hizmetler A.S. Maslak Turkey (indirect interest through no. 15)	FMH	100	34.731	3.990
382	Fresenius Sağlık Hizmetleri Anonim Sirketi Istanbul Turkey (indirect interest through no. 376)	FSH	100	1.542	-626

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
383	Fresenius Yalova Diyaliz Hizmetleri A.S. Yalova Turkey (indirect interest through no. 376)	Yalova	70	-317	-333
384	GÜNEYDOĞU ANADOLU SAĞLIK HİZMETLERİ A.Ş. Diyarbakir Turkey (indirect interest through no. 376)	GDA	75	197	-920
385	Izmir Anka Özel Sağlık Hizmetleri Tesisleri ve Malzemeleri San. Tic. Ltd. Şti. Izmir Turkey (indirect interest through no. 387)	anka	100	475	-35
386	Izmir Renal Sağlık Tesisleri ve Malzemeleri San. Tic. A.S. Izmir Turkey (indirect interest through no. 387)	Renal	100	101	-117
387	Izmir Sevgi Özel Sağlık Tesisleri ve Malzemeleri San. Tic. A.S. Izmir Turkey (indirect interest through no. 376)	Sevgi	95	1.965	-173
388	Nefronege Nefroloji Merkezi Anonim Sirketi Manisa Turkey (indirect interest through no. 394)	Nefronege	60	849	28
389	Nefrotalya Nefroloji Merkezi Ltd. Antalya Turkey (indirect interest through no. 394)	Nefrotalya	100	235	-178
390	Nefrotep Nefroloji Merkezi Ltd. Sti, Gaziantep Gaziantep Turkey (indirect interest through no. 394)	Antep	100	209	-431
391	Özel Bahçelievler Sağlık Hizmetleri Ticaret Ltd. Sti. Istanbul Turkey (indirect interest through no. 376)	Bahçelievler	100	196	-354
392	Özel Ege Diyaliz Merkezleri Sağlık Tesisleri ve Malzemeleri Tic. A.s. Manisa Turkey (indirect interest through no. 376)	akhisar	100	-24	-213
393	Özel Nefron Sağlık Hizmetleri A.S. Izmir Turkey (indirect interest through no. 376)	Nefron	100	511	24
394	RNC Renal Nefroloji Merkezi Limited Sirketi Istanbul Turkey (indirect interest through no. 23)	renal	100	2.713	-523

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
395	Serhat Sağlıklı Yaşam Özel Sağlık Hizmetleri Tıbbi ve Kimyasal Ürünler İtiryat İnşaat Taahhüt Sanayi ve Ticaret Limited Sirketi Erzurum Turkey (indirect interest through no. 369)	serhat	100	131	-481
396	Uludag Diyaliz Merkezi Tıbbi Malzeme Medikal Hizmetler ve Sağlık Tesisleri Sanayi Ticaret Anonim Sirketi Bursa Turkey (indirect interest through no. 376)	Uludag	100	236	-341
397	Yaşam Özel Sağlık hizmetleri AS - in liquidation Diyarbakir Turkey (indirect interest through no. 283)	Yaşam Özel Sağlık	100	247	-60
398	Fresenius Medical Care (Holdings) Limited Nottinghamshire United Kingdom (indirect interest through no. 23)	FMC (Holdings)	100	2.965	-501
399	Fresenius Medical Care (U.K.) Ltd. Nottinghamshire United Kingdom (indirect interest through no. 398)	FMC (U.K.)	100	21.194	155
400	Fresenius Medical Care Renal Services Limited Nottinghamshire United Kingdom (indirect interest through no. 398)	FMC Renal Services	100	1.067	-1.030
401	Fresenius National Medical Care UK Limited Nottinghamshire United Kingdom (indirect interest through no. 398)	FNMC UK	100	2.132	0
402	Optimal Renal Care UK Ltd. Nottinghamshire United Kingdom (indirect interest through no. 398)	Optimal Renal Care UK	100	1.055	0
403	Acute Extracorporeal Services L.L.C. Delaware USA (indirect interest through no. 616)	Acute Services LLC	100	(f)	(f)
404	Angleton Dialysis, Inc. Texas USA (indirect interest through no. 546)	Angleton Dialysis	100	(f)	(f)
405	Apheresis Care Group, Inc. Delaware USA (indirect interest through no. 816)	Apheresis Care Group	100	(f)	(f)
406	Arizona Renal Investments, LLC Delaware USA (indirect interest through no. 816)	Arizona Renal Investments	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
407	Bio-Medical Applications Home Dialysis Services, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Home Dialysis	100	(f)	(f)
408	Bio-Medical Applications Management Company, Inc. Delaware USA (indirect interest through no. 668)	Bio-Medical Management	100	(f)	(f)
409	Bio-Medical Applications of Aguadilla, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Aguadilla	100	(f)	(f)
410	Bio-Medical Applications of Alabama, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Alabama	100	(f)	(f)
411	Bio-Medical Applications of Amarillo, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Amarillo	100	(f)	(f)
412	Bio-Medical Applications of Anacostia, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Anacostia	100	(f)	(f)
413	Bio-Medical Applications of Arecibo, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Arecibo	100	(f)	(f)
414	Bio-Medical Applications of Arizona, LLC Delaware USA (indirect interest through no. 408)	Bio-Medical Arizona	51	(f)	(f)
415	Bio-Medical Applications of Arkansas, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Arkansas	100	(f)	(f)
416	Bio-Medical Applications of Bayamon, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Bayamon	100	(f)	(f)
417	Bio-Medical Applications of Blue Springs, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Blue Springs	100	(f)	(f)
418	Bio-Medical Applications of Caguas, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Caguas	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
419	Bio-Medical Applications of California, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical California	100	(f)	(f)
420	Bio-Medical Applications of Camarillo, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Camarillo	100	(f)	(f)
421	Bio-Medical Applications of Capitol Hill, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Capitol Hill	100	(f)	(f)
422	Bio-Medical Applications of Carolina, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Carolina PR	100	(f)	(f)
423	Bio-Medical Applications of Carson, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Carson	100	(f)	(f)
424	Bio-Medical Applications of Clinton, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Clinton	100	(f)	(f)
425	Bio-Medical Applications of Columbia Heights, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Columbia Heights	100	(f)	(f)
426	Bio-Medical Applications of Connecticut, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Connecticut	100	(f)	(f)
427	Bio-Medical Applications of Delaware, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Delaware	100	(f)	(f)
428	Bio-Medical Applications of Dover, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Dover NH	100	(f)	(f)
429	Bio-Medical Applications of Eureka, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Eureka	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
430	Bio-Medical Applications of Fayetteville, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Fayetteville	100	(f)	(f)
431	Bio-Medical Applications of Florida, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Florida	100	(f)	(f)
432	Bio-Medical Applications of Fremont, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Fremont	100	(f)	(f)
433	Bio-Medical Applications of Fresno, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Fresno CA	100	(f)	(f)
434	Bio-Medical Applications of Georgia, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Georgia	100	(f)	(f)
435	Bio-Medical Applications of Glendora, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Glendora	100	(f)	(f)
436	Bio-Medical Applications of Guayama, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Guayama	100	(f)	(f)
437	Bio-Medical Applications of Hoboken, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Hoboken	100	(f)	(f)
438	Bio-Medical Applications of Humacao, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Humacao	100	(f)	(f)
439	Bio-Medical Applications of Idaho, LLC Delaware USA (indirect interest through no. 577)	Bio-Medical Idaho	100	(f)	(f)
440	Bio-Medical Applications of Illinois, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Illinois	100	(f)	(f)
441	Bio-Medical Applications of Indiana, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Indiana	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
442	Bio-Medical Applications of Kansas, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Kansas	100	(f)	(f)
443	Bio-Medical Applications of Kentucky, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Kentucky	100	(f)	(f)
444	Bio-Medical Applications of Las Americas Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Las Americas	100	(f)	(f)
445	Bio-Medical Applications of Long Beach Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Long Beach	100	(f)	(f)
446	Bio-Medical Applications of Los Gatos, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Los Gatos	100	(f)	(f)
447	Bio-Medical Applications of Louisiana, Inc. Delaware USA (indirect interest through no. 451)	Bio-Medical Louisiana	100	(f)	(f)
448	Bio-Medical Applications of M.L.K., Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical M.L.C.	100	(f)	(f)
449	Bio-Medical Applications of Maine, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Maine	100	(f)	(f)
450	Bio-Medical Applications of Manchester Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Manchester	100	(f)	(f)
451	Bio-Medical Applications of Maryland, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Maryland	100	(f)	(f)
452	Bio-Medical Applications of Massachusetts Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Massachusetts	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
453	Bio-Medical Applications of Mayaguez Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Mayaguez	100	(f)	(f)
454	Bio-Medical Applications of Michigan, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Michigan	100	(f)	(f)
455	Bio-Medical Applications of Minnesota, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Minnesota	100	(f)	(f)
456	Bio-Medical Applications of Mission Hills, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Misson Hills	100	(f)	(f)
457	Bio-Medical Applications of Mississippi, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Mississippi	100	(f)	(f)
458	Bio-Medical Applications of Missouri, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Missouri	100	(f)	(f)
459	Bio-Medical Applications of Nevada, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Nevada	100	(f)	(f)
460	Bio-Medical Applications of New Hampshire Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical New Hampshire	100	(f)	(f)
461	Bio-Medical Applications of New Jersey Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical New Jersey	100	(f)	(f)
462	Bio-Medical Applications of New Mexico Inc. Delaware USA (indirect interest through no. 408)	Bio-Mecical New Mexico	100	(f)	(f)
463	Bio-Medical Applications of North Carolina Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical North Carolina	100	(f)	(f)
464	Bio-Medical Applications of Northeast DC Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Northeast DC	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
465	Bio-Medical Applications of Oakland Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Oakland	100	(f)	(f)
466	Bio-Medical Applications of Ohio, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Ohio	100	(f)	(f)
467	Bio-Medical Applications of Oklahoma, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Oklahoma	100	(f)	(f)
468	Bio-Medical Applications of Pennsylvania Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Pennsylvania	100	(f)	(f)
469	Bio-Medical Applications of Ponce Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Ponce	100	(f)	(f)
470	Bio-Medical Applications of Puerto Rico Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Puerto Rico	100	(f)	(f)
471	Bio-Medical Applications of Rhode Island Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Rhode Island	100	(f)	(f)
472	Bio-Medical Applications of Rio Piedras Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Rio Piedras	100	(f)	(f)
473	Bio-Medical Applications of San Antonio Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical San Antonio	100	(f)	(f)
474	Bio-Medical Applications of San German Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical San German	100	(f)	(f)
475	Bio-Medical Applications of San Juan, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical San Juan	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
476	Bio-Medical Applications of SE Washington Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical SE Washington	100	(f)	(f)
477	Bio-Medical Applications of South Carolina inc. Delaware USA (indirect interest through no. 408)	Bio-Medical South Carolina	100	(f)	(f)
478	Bio-Medical Applications of Tennessee Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Tennessee	100	(f)	(f)
479	Bio-Medical Applications of Texas, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Texas	100	(f)	(f)
480	Bio-Medical Applications of the District of Columbia Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Columbia	100	(f)	(f)
481	Bio-Medical Applications of Ukiah Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Ukiah	100	(f)	(f)
482	Bio-Medical Applications of Virginia, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Virginia	100	(f)	(f)
483	Bio-Medical Applications of West Virginia Inc. Texas USA (indirect interest through no. 408)	Bio-Medical West Virginia	100	(f)	(f)
484	Bio-Medical Applications of Wisconsin, Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Wisconsin	100	(f)	(f)
485	Bio-Medical Applications of Woonsocket Inc. Delaware USA (indirect interest through no. 408)	Bio-Medical Woonsocket	100	(f)	(f)
486	Bio-Medical Applications of Wyoming, LLC Delaware USA (indirect interest through no. 553)	Bio-Medical Wyoming	100	(f)	(f)
487	Bio-trax International, Inc. Delaware USA (indirect interest through no. 665)	Bio-trax International	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
488	Biotrax Connecticut, Inc. Connecticut USA (indirect interest through no. 487)	Biotrax Connecticut	100	(f)	(f)
489	Brazoria Kidney Center, Inc. Texas USA (indirect interest through no. 874)	Brazoria Kidney Center	100	(f)	(f)
490	Brevard County Dialysis, LLC Florida USA (indirect interest through no. 801)	Brevard County Dialysis	100	(f)	(f)
491	Brick Dialysis Center, LLC Delaware USA (indirect interest through no. 816)	Brick Dialysis Center	51	(f)	(f)
492	Calcucare Inc Houston USA (indirect interest through no. 29)	Calcucare Inc.	100	-37	-85
493	Cartersville Dialysis Center, LLC Georgia USA (indirect interest through no. 801)	Cartersville Dialysis Center	100	(f)	(f)
494	Clayton County Dialysis, LLC Georgia USA (indirect interest through no. 801)	Clayton County Dialysis	100	(f)	(f)
495	Clermont Dialysis Center, LLC Florida USA (indirect interest through no. 801)	Clermont Dialysis Center	100	(f)	(f)
496	Clinical Diagnostic Systems, Inc. Florida USA (indirect interest through no. 427)	CDSystems	100	(f)	(f)
497	Cobb County Dialysis, LLC Georgia USA (indirect interest through no. 801)	Cobb County Dialysis	100	(f)	(f)
498	College Park Dialysis, LLC Georgia USA (indirect interest through no. 801)	College Park Dialysis	55	(f)	(f)
499	Columbus Area Renal Alliance, LLC Delaware USA (indirect interest through no. 776)	Columbus Area Renal Alliance	51	(f)	(f)
500	Columbus Renal Care Group, LLC Delaware USA (indirect interest through no. 499)	Columbus RCG	80	(f)	(f)
501	Con-Med Supply Company, Inc. Illinois USA (indirect interest through no. 503)	Con-Med Supply Company	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
502	Conejo Valley Dialysis, Inc. California USA (indirect interest through no. 408)	Conejo Dialysis	100	(f)	(f)
503	Continental Health Care Ltd. Illinois USA (indirect interest through no. 529)	Continental Health Care	100	(f)	(f)
504	Covington Dialysis Center, LLC Georgia USA (indirect interest through no. 801)	Covington Dialysis	100	(f)	(f)
505	Diabetes Care Group, Inc. Delaware USA (indirect interest through no. 816)	Diabetes Care Group	100	(f)	(f)
506	Diagnostic Management Service, Inc. Massachusetts USA (indirect interest through no. 724)	Diagnostic Management Service	100	(f)	(f)
507	Dialysis America Alabama, LLC Delaware USA (indirect interest through no. 668)	Dialysis America Alabama	100	(f)	(f)
508	Dialysis America Georgia, LLC Delaware USA (indirect interest through no. 577)	Dialysis America Georgia	100	(f)	(f)
509	Dialysis Associates of Northeast Ohio, Inc. Ohio USA (indirect interest through no. 776)	Dialysis Assc Northeast Ohio	60	(f)	(f)
510	Dialysis Associates of Nothern New Jersey LLC New Jersey USA (indirect interest through no. 616)	Dialysis Associates	100	(f)	(f)
511	Dialysis Associates, LLC Tennessee USA (indirect interest through no. 816)	Dialysis Associates	100	(f)	(f)
512	Dialysis Centers of America – Illinois, Inc. Illinois USA (indirect interest through no. 816)	Dialysis America	100	(f)	(f)
513	Dialysis Licensing Corp. Delaware USA (indirect interest through no. 816)	Dialysis Licensing	100	(f)	(f)
514	Dialysis Management Corporation Texas USA (indirect interest through no. 816)	Dialysis MGM	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
515	Dialysis Services of Atlanta, Inc. Georgia USA (indirect interest through no. 831)	Dialysis Atlanta	100	(f)	(f)
516	Dialysis Services of Cincinnati, Inc. Ohio USA (indirect interest through no. 616)	Dialysis Services Cincinnati	100	(f)	(f)
517	Dialysis Services of Southeast Alaska, LLC Alaska USA (indirect interest through no. 782)	Dialysis Southeast Alaska	80	(f)	(f)
518	Dialysis Services, Inc. Texas USA (indirect interest through no. 408)	Dialysis Services Texas	100	(f)	(f)
519	Dialysis Specialists of Barbourville Inc. Kentucky USA (indirect interest through no. 616)	Dialysis Specialists Barbourville	100	(f)	(f)
520	Dialysis Specialists of Marietta Ltd. Ohio USA (indirect interest through no. 616)	Dialysis Specialists Marietta	100	(f)	(f)
521	Dialysis Specialists of Northeast Ohio, Ltd. Ohio USA (indirect interest through no. 776)	Dialysis Specialists Northeast Ohio	60	(f)	(f)
522	Dialysis Specialists of Topeka Inc. Kansas USA (indirect interest through no. 616)	Dialysis Specialists Topeka	100	(f)	(f)
523	Dialysis Specialists of Tulsa Inc. Oklahoma USA (indirect interest through no. 616)	Dialysis Specialists Tulsa	100	(f)	(f)
524	Douglas County Dialysis, LLC Georgia USA (indirect interest through no. 801)	Douglas Dialysis	100	(f)	(f)
525	Doylestown Acute Renal Services, L.L.C. Pennsylvania USA (indirect interest through no. 836)	Doylestown Acute RS	100	(f)	(f)
526	DuPage Dialysis Ltd. Illinois USA (indirect interest through no. 529)	DuPage Dialysis	100	(f)	(f)
527	Elyria Renal Care, LLC Delaware USA (indirect interest through no. 713)	Elyria RC	68	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
528	Erika of Texas, Inc. Delaware USA (indirect interest through no. 577)	Erika Texas	100	(f)	(f)
529	Everest Healthcare Holdings Inc. Delaware USA (indirect interest through no. 577)	Everest Healthcare Holdings	100	(f)	(f)
530	Everest Healthcare Indiana Inc. Indiana USA (indirect interest through no. 529)	Everest Indiana	100	(f)	(f)
531	Everest Healthcare of Ohio Inc. Ohio USA (indirect interest through no. 616)	Everest Ohio	100	(f)	(f)
532	Everest Healthcare Rhode Island, Inc. Delaware USA (indirect interest through no. 529)	Everest Healthcare Rhode Island	100	(f)	(f)
533	Everest Healthcare Texas Holding Corp. Delaware USA (indirect interest through no. 708)	Everest Texas Holding	100	(f)	(f)
534	Everest Healthcare Texas LP Delaware USA (indirect interest through no. 708)	Everest Texas	100	(f)	(f)
535	Everest Management Inc. Delaware USA (indirect interest through no. 529)	Everest Management	100	(f)	(f)
536	Everest New York Holdings Inc. New York USA (indirect interest through no. 529)	Everest New York Holdings	100	(f)	(f)
537	Everest One IPA Inc. New York USA (indirect interest through no. 536)	Everest One	100	(f)	(f)
538	Everest Three IPA Inc. New York USA (indirect interest through no. 536)	Everest Three	100	(f)	(f)
539	Everest Two IPA Inc. New York USA (indirect interest through no. 536)	Everest Two	100	(f)	(f)
540	Florence Acquisition, Inc. Delaware USA (indirect interest through no. 577)	Florence Acquisition	100	(f)	(f)
541	FMS - Pontiac Dearborn, LLC California USA (indirect interest through no. 598)	FMS Pontiac Dearborn	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
542	FMS Cabell Hunting Dialysis Centers, LLC Delaware USA (indirect interest through no. 598)	FMS Cabell Hunting Dialysis Centers	100	(f)	(f)
543	FMS Carmel Nephrology, LLC California USA (indirect interest through no. 598)	FMS Carmel Nephrology	100	(f)	(f)
544	FMS Delaware Dialysis, LLC California USA (indirect interest through no. 598)	FMS Delaware Dialysis	100	(f)	(f)
545	FMS New York, Inc. Delaware USA (indirect interest through no. 408)	FMS New York, Inc.	100	(f)	(f)
546	Fondren Dialysis Clinic, Inc. Texas USA (indirect interest through no. 874)	Fondren Dialysis	100	(f)	(f)
547	Fort Scott Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 816)	Fort Scott Dialysis	100	(f)	(f)
548	Four State Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 816)	Four State Dialysis	100	(f)	(f)
549	Franconia Acquisition LLC Delaware USA (indirect interest through no. 15)	Franconia LLC	100	47.458	0
550	Franconia Acquisition Sub LLC Delaware USA (indirect interest through no. 549)	Franconia Sub	100	0	0
551	Fresenius Anne Arundel Outpatient Dialysis Services LLC Delaware USA (indirect interest through no. 451)	Anne Arundel Services	75	(f)	(f)
552	Fresenius Integris, LLC Delaware USA (indirect interest through no. 467)	Fresenius Integris	51	(f)	(f)
553	Fresenius Management Services, Inc. Delaware USA (indirect interest through no. 408)	Fresenius Management Services, Inc.	100	(f)	(f)
554	Fresenius Medical Care- Silver City LLC. Delaware USA (indirect interest through no. 598)	Fresenius Medical Care-Silver City	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
555	Fresenius Medical Care - Eucalyptus, LLC California USA (indirect interest through no. 598)	FME - Eucalyptus	100	(f)	(f)
556	Fresenius Medical Care - Jackson Pike Associates Dialysis Center, LLC California USA (indirect interest through no. 598)	FMC Jackson Pike	100	(f)	(f)
557	Fresenius Medical Care - OSUIM Kidney Centers, LLC Delaware USA (indirect interest through no. 598)	OSUIM Kidney Centers	100	(f)	(f)
558	Fresenius Medical Care - Paulding Dialysis Partners, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care - Paulding Dialysis Partners	100	(f)	(f)
559	Fresenius Medical Care - Princess Anne Dialysis Center, LLC California USA (indirect interest through no. 598)	FMC Princess Anne	100	(f)	(f)
560	Fresenius Medical Care - South Texas Kidney, LLC California USA (indirect interest through no. 598)	FMC South Texas Kidney	100	(f)	(f)
561	Fresenius Medical Care - Stillwater, LLC California USA (indirect interest through no. 598)	FMC Stillwater	76	(f)	(f)
562	Fresenius Medical Care - UPMC, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care - UPMC	100	(f)	(f)
563	Fresenius Medical Care Balboa, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Balboa	100	(f)	(f)
564	Fresenius Medical Care Bluffton, LLC USA (indirect interest through no. 598)	Fresenius Medical Care Bluffton	100	(f)	(f)
565	Fresenius Medical Care Boone Country, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Boone Country	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
566	Fresenius Medical Care Capital Trust IV Delaware USA (indirect interest through no. 15)	FMC Capital Trust IV	100	161.834	0
567	Fresenius Medical Care Capital Trust V Delaware USA (indirect interest through no. 15)	FMC Capital Trust V	100	300.300	0
568	Fresenius Medical Care Clarian Arnett, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Clarian Arnett	100	(f)	(f)
569	Fresenius Medical Care Clearancewater, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Clearancewater	100	(f)	(f)
570	Fresenius Medical Care CNA Kidney Center, LLC Delaware USA (indirect interest through no. 477)	Fresenius Medical Care CNA Kidney Center	100	(f)	(f)
571	Fresenius Medical Care Comprehensive CKD Services Inc. Delaware USA (indirect interest through no. 577)	CKD Services	100	(f)	(f)
572	Fresenius Medical Care Diabolo Nephrology Clinics, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Diabolo Nephrology Clinics	100	(f)	(f)
573	Fresenius Medical Care Dialysis Services - Oregon LLC Oregon USA (indirect interest through no. 668)	FMC Dialysis Oregon	100	(f)	(f)
574	Fresenius Medical Care Dialysis Services Colorado LLC Delaware USA (indirect interest through no. 408)	Dialysis Services Colorado	100	(f)	(f)
575	Fresenius Medical Care Health Plan, Inc. Delaware USA (indirect interest through no. 577)	FMC Health Plan	100	(f)	(f)
576	Fresenius Medical Care Healthcare Recruitment, LLC Delaware USA (indirect interest through no. 553)	Fresenius Medical Care Healthcare Recruitment	100	(f)	(f)
577	Fresenius Medical Care Holdings Inc. New York USA (indirect interest through no. 585)	FMC Holdings	100	3.412.457	317.637

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
578	Fresenius Medical Care InMed, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care InMed	100	(f)	(f)
579	Fresenius Medical Care KAMI Partners, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care KAMI Partners	100	(f)	(f)
580	Fresenius Medical Care Kidney and Hypertension, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Kidney and Hypertension	100	(f)	(f)
581	Fresenius Medical Care Kidney Healthcare, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Kidney Healthcare	100	(f)	(f)
582	Fresenius Medical Care Lancaster Nephrology, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Lancaster Nephrology	100	(f)	(f)
583	Fresenius Medical Care Madison Parish Dialysis Center LLC Delaware USA (indirect interest through no. 444)	Madison Parish Dialysis	100	(f)	(f)
584	Fresenius Medical Care Masonic Homes, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Masonic Homes	100	(f)	(f)
585	Fresenius Medical Care North America Holdings Limited Partnership Bad Homburg USA (indirect interest through no. 23)	DLP	100	(f)	(f)
586	Fresenius Medical Care Oahu, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Oahu	100	(f)	(f)
587	Fresenius Medical Care of Illinois, LLC Delaware USA (indirect interest through no. 668)	FMC of Illinois	100	(f)	(f)
588	Fresenius Medical Care of Lillington, LLC North Carolina USA (indirect interest through no. 463)	FMC of Lillington	100	(f)	(f)
589	Fresenius Medical Care of Plainfield, LLC California USA (indirect interest through no. 598)	FMC of Plainfield	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
590	Fresenius Medical Care Pharmacy Services Inc. Delaware USA (indirect interest through no. 577)	FMC MS	100	(f)	(f)
591	Fresenius Medical Care Reinsurance Company (Cayman), Ltd. Cayman USA (indirect interest through no. 577)	FMC Reinsurance Company	100	(f)	(f)
592	Fresenius Medical Care Renal Therapeutics, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Renal Therapeutics	100	(f)	(f)
593	Fresenius Medical Care Sandwich, LLC California USA (indirect interest through no. 598)	FMC Sandwich	100	(f)	(f)
594	Fresenius Medical Care Soldotna, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Soldotna	100	(f)	(f)
595	Fresenius Medical Care Southwest Anchorage, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care Southwest Anchorage	100	(f)	(f)
596	Fresenius Medical Care Spring Valley, LLC California USA (indirect interest through no. 598)	FMC Spring Valley	100	(f)	(f)
597	Fresenius Medical Care Ventures Holding Company, Inc. California USA (indirect interest through no. 668)	FMC Ventures	100	(f)	(f)
598	Fresenius Medical Care Ventures, LLC Delaware USA (indirect interest through no. 577)	FMC Ventures	100	(f)	(f)
599	Fresenius Medical Care VRO, LLC Delaware USA (indirect interest through no. 598)	Fresenius Medical Care VRO	100	(f)	(f)
600	Fresenius Perryville Outpatient Dialysis Center LLC Delaware USA (indirect interest through no. 458)	Outpatient Dialysis Center	51	(f)	(f)
601	Fresenius Securities, Inc. California USA (indirect interest through no. 577)	Securities Inc.	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
602	Fresenius Temple Outpatient Dialysis Center LLC Delaware USA (indirect interest through no. 468)	Fresenius Outpatient Dialysis	55	(f)	(f)
603	Fresenius USA Home Dialysis, Inc. Delaware USA (indirect interest through no. 577)	FUSAHD	100	(f)	(f)
604	Fresenius USA Manufacturing, Inc. Delaware USA (indirect interest through no. 577)	FUSAMF	100	(f)	(f)
605	Fresenius USA Marketing, Inc. Delaware USA (indirect interest through no. 577)	FUSAMK	100	(f)	(f)
606	Fresenius USA Sales, Inc. Massachusetts USA (indirect interest through no. 408)	Fresenius USA Sales	100	(f)	(f)
607	Fresenius USA, Inc. Massachusetts USA (indirect interest through no. 577)	FUSA Inc.	100	(f)	(f)
608	Greater Southeast Community Center of Renal Disease Inc. District of Columbia USA (indirect interest through no. 408)	Southeast Community Center	100	(f)	(f)
609	Gulf Region Mobile Dialysis, Inc. Delaware USA (indirect interest through no. 408)	Gulf Region Mobile	100	(f)	(f)
610	Gynesis Healthcare of Pennsylvania, Inc Pennsylvania USA (indirect interest through no. 631)	Gynesis Healthcare Pennsylvania	100	(f)	(f)
611	Haemo-Stat, Inc. California USA (indirect interest through no. 668)	Haemo-Stat	100	(f)	(f)
612	Health Property Services, Inc. Delaware USA (indirect interest through no. 408)	Health Property Services	100	(f)	(f)
613	Henry Dialysis Center, LLC Georgia USA (indirect interest through no. 801)	Henry Dialysis	100	(f)	(f)
614	Holton Dialysis Clinic, LLC Georgia USA (indirect interest through no. 801)	Holton Dialysis	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
615	Home Dialysis Care, Inc. Texas USA (indirect interest through no. 631)	Home Dialysis Care, Inc.	100	(f)	(f)
616	Home Dialysis of America Inc. Arizona USA (indirect interest through no. 529)	Home Dialysis of America	100	(f)	(f)
617	Home Dialysis of Eastgate Inc. Ohio USA (indirect interest through no. 616)	Home Dialysis Eastgate	100	(f)	(f)
618	Home Dialysis of Mount Auburn Inc. Ohio USA (indirect interest through no. 616)	Home Dialysis Auburn	81	(f)	(f)
619	Home Dialysis of Muhlenberg County Inc. Kentucky USA (indirect interest through no. 616)	Home Dialysis Muhlenberg	100	(f)	(f)
620	Home Intensive Care of California, Inc. California USA (indirect interest through no. 631)	HICCalifornia	100	(f)	(f)
621	Home intensive Care of Connecticut Inc. Connecticut USA (indirect interest through no. 631)	HIC Connecticut	100	(f)	(f)
622	Home Intensive Care of Florida, Inc. Florida USA (indirect interest through no. 631)	HICFlorida	100	(f)	(f)
623	Home Intensive Care of Georgia, Inc. Georgia USA (indirect interest through no. 631)	HICGeorgia	100	(f)	(f)
624	Home Intensive Care of Massachusetts, Inc. Massachusetts USA (indirect interest through no. 631)	HIC Massachusetts	100	(f)	(f)
625	Home Intensive Care of Missouri, Inc. Missouri USA (indirect interest through no. 631)	HIC St. Louis	100	(f)	(f)
626	Home Intensive Care of New York, Inc. Delaware USA (indirect interest through no. 631)	Home Intensive Care of New York	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
627	Home Intensive Care of Northern Ohio, Inc Ohio USA (indirect interest through no. 631)	HIC Northern Ohio	100	(f)	(f)
628	Home Intensive Care of Ohio, Inc. Ohio USA (indirect interest through no. 631)	HICOhio	100	(f)	(f)
629	Home Intensive Care of Tampa, Inc. Florida USA (indirect interest through no. 631)	HIC Tampa	100	(f)	(f)
630	Home Intensive Care of Virginia, Inc. Virginia USA (indirect interest through no. 631)	HIC Virginia	100	(f)	(f)
631	Home Intensive Care, Inc. Delaware USA (indirect interest through no. 668)	Home Intensive Care, Inc.	100	(f)	(f)
632	Home Nutritional Services, Inc. (CA) California USA (indirect interest through no. 633)	Home Nutritional Services, NJ	100	(f)	(f)
633	Home Nutritional Services, Inc. (NJ) New Jersey USA (indirect interest through no. 666)	Home Nutritional Services, NJ	100	(f)	(f)
634	Homestead Artificial Kidney Center, Inc. Florida USA (indirect interest through no. 431)	Homestead Kidney Center	100	(f)	(f)
635	Hutchinson Dialysis, L.L.C. Kansas USA (indirect interest through no. 798)	Hutchinson Dialysis	50	(f)	(f)
636	I.V. Solutions, LTD (a LLC) Texas USA (indirect interest through no. 633)	I.V. Solutions	100	(f)	(f)
637	Inland Northwest Renal Care Group - Rockwood Nephrology, LLC California USA (indirect interest through no. 598)	Inland Northwest RCG	100	(f)	(f)
638	Inland Northwest Renal Care Group, LLC Washington USA (indirect interest through no. 816)	Inland Northwest RCG	80	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
639	Inland NW Renal Care Group- Gritman Medical Center, LLC Delaware USA (indirect interest through no. 638)	Inland NW Renal Care Group- Gritman Medical Center	100	(f)	(f)
640	Integrated Renal Care of Pacific LLC Hawaii USA (indirect interest through no. 577)	Integrated Renal Care	100	(f)	(f)
641	International Medical Care, Inc. Delaware USA (indirect interest through no. 408)	International Medical Care	100	(f)	(f)
642	Jefferson County Dialysis, Inc. Arkansas USA (indirect interest through no. 816)	Jefferson County Dialysis	100	(f)	(f)
643	KDCO, Inc. Missouri USA (indirect interest through no. 816)	KDCO	100	(f)	(f)
644	KDNY, Inc Delaware USA (indirect interest through no. 631)	KDNY	100	(f)	(f)
645	Kentucky Renal Care Group, LLC Delaware USA (indirect interest through no. 776)	Kentucky RCG	100	(f)	(f)
646	Kidney Disease and Hypetension Center Ltd. Arizona USA (indirect interest through no. 408)	Kidney Disease Center	100	(f)	(f)
647	Kidney Disease Center of the Ozarks, L.L.C. Missouri USA (indirect interest through no. 643)	KDC Ozarks	100	(f)	(f)
648	Lakewood Dialysis Services, LLC Delaware USA (indirect interest through no. 788)	Lakewood Dialysis	68	(f)	(f)
649	Lawton Dialysis, Inc. Arkansas USA (indirect interest through no. 816)	Lawton Dialysis	100	(f)	(f)
650	Life Assist Medical Products Corp, Inc. Puerto Rico USA (indirect interest through no. 577)	NMC Med Prod. Puerto Rico	100	(f)	(f)
651	Lifechem, Inc. Delaware USA (indirect interest through no. 668)	Lifechem	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
652	Lithonia-Rockdale Dialysis, LLC Georgia USA (indirect interest through no. 801)	Lithonia-Rockdale	60	(f)	(f)
653	Little Rock Dialysis, Inc. Arkansas USA (indirect interest through no. 816)	Little Rock	100	(f)	(f)
654	Lorain County Renal Care Group, LLC Delaware USA (indirect interest through no. 527)	Lorain County RCG	70	(f)	(f)
655	Maumee Dialysis Services, LLC Delaware USA (indirect interest through no. 757)	Maumee Dialysis Services	100	(f)	(f)
656	Max Well Medical, Inc. Delaware USA (indirect interest through no. 577)	Max Well Medical	100	(f)	(f)
657	Memphis Kidney and Dialysis Services, LLC Tennessee USA (indirect interest through no. 478)	Memphis Kidney and Dialysis	100	(f)	(f)
658	Mercy Dialysis Center Inc. Wisconsin USA (indirect interest through no. 529)	Mercy Dialysis Center	100	(f)	(f)
659	Metro Dialysis Center of North County Inc. Missouri USA (indirect interest through no. 458)	Metro Dialyse North County	100	(f)	(f)
660	Metro Dialysis Center of North Normandy Inc. Missouri USA (indirect interest through no. 659)	Metro Dialyse Normandy	100	(f)	(f)
661	Miami Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 816)	Miami Regional Dialysis	100	(f)	(f)
662	Michigan Home Dialysis Center, Inc. Michigan USA (indirect interest through no. 795)	Michigan Home Dialysis	100	(f)	(f)
663	Morris Home Dialysis, Inc. New Jersey USA (indirect interest through no. 461)	Morris Home Dialysis	100	(f)	(f)
664	Naples Dialysis Center, LLC Florida USA (indirect interest through no. 801)	Naples Dialysis Center	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
665	National Medical Care Diagnostics Services Inc. Delaware USA (indirect interest through no. 427)	NMC Diagnostics	100	(f)	(f)
666	National Medical Care Homecare Inc. Delaware USA (indirect interest through no. 668)	NMC Homecare	100	(f)	(f)
667	National Medical Care of Taiwan Delaware USA (indirect interest through no. 641)	NMC Taiwan	100	-4.473	-5
668	National Medical Care, Inc. Delaware USA (indirect interest through no. 577)	NMC Inc.	100	(f)	(f)
669	National Nephrology Associates Management Company of Texas, Inc. Texas USA (indirect interest through no. 816)	NNA MGM Texas	100	(f)	(f)
670	National Nephrology Associates of Texas, L.P. Texas USA (indirect interest through no. 694)	NNA Texas	100	(f)	(f)
671	Neomedica, Inc. Delaware USA (indirect interest through no. 668)	Neomedica	100	(f)	(f)
672	Nephromed LLC Delaware USA (indirect interest through no. 605)	Nephromed	100	(f)	(f)
673	New York Dialysis Management Inc. New York USA (indirect interest through no. 529)	New York Dialysis Management	100	(f)	(f)
674	Newport Mesa Dialysis Services, LLC Delaware USA (indirect interest through no. 819)	Newport Mesa Dialysis Services	100	(f)	(f)
675	NMC-RRI Partnership Massachusetts USA (indirect interest through no. 668)	NMC-RRI Partnership	100	(f)	(f)
676	NMC A, LLC Delaware USA (indirect interest through no. 668)	NMC A	100	(f)	(f)
677	NMC Asia-Pacific, Inc. Delaware USA (indirect interest through no. 641)	NMC Asia Pacific	100	306	-1

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
678	NMC China, Inc Delaware USA (indirect interest through no. 641)	NMC China	100	-738	208
679	NMC Funding Corporation Delaware USA (indirect interest through no. 668)	NMC Funding Corporation	100	(f)	(f)
680	NMC Medical services, Inc. Pennsylvania USA (indirect interest through no. 719)	Medical serv. inc.	100	(f)	(f)
681	NMC Services, Inc Delaware USA (indirect interest through no. 668)	NMC Services	100	(f)	(f)
682	NMC Ventures, Inc. Delaware USA (indirect interest through no. 666)	NMC Ventures	100	(f)	(f)
683	NNA Management Company of Kentucky, Inc. Kentucky USA (indirect interest through no. 816)	NNA MGM Kentucky	100	(f)	(f)
684	NNA Management Company of Louisiana, Inc. Louisiana USA (indirect interest through no. 816)	NNA MGM Louisiana	100	(f)	(f)
685	NNA of Ada, L.L.C. Oklahoma USA (indirect interest through no. 697)	NNA Ada	60	(f)	(f)
686	NNA of Alabama, Inc. Alabama USA (indirect interest through no. 816)	NNA Alabama	100	(f)	(f)
687	NNA of East Orange, L.L.C. New Jersey USA (indirect interest through no. 839)	NNA East Orange	100	(f)	(f)
688	NNA of Elizabeth, L.L.C. New Jersey USA (indirect interest through no. 849)	NNA Elizabeth	51	(f)	(f)
689	NNA of Florida, LLC Florida USA (indirect interest through no. 846)	NNA Florida	100	(f)	(f)
690	NNA of Georgia, Inc. Delaware USA (indirect interest through no. 816)	NNA Georgia	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
691	NNA of Harrison, L.L.C. New Jersey USA (indirect interest through no. 839)	NNA Harrison	100	(f)	(f)
692	NNA of Louisiana, LLC Louisiana USA (indirect interest through no. 684)	NNA Louisiana	100	(f)	(f)
693	NNA of Memphis, LLC Tennessee USA (indirect interest through no. 511)	NNA Memphis	100	(f)	(f)
694	NNA of Nevada, Inc. Nevada USA (indirect interest through no. 816)	NNA Nevada	100	(f)	(f)
695	NNA of Newark, L.L.C. New Jersey USA (indirect interest through no. 849)	NNA Newark	100	(f)	(f)
696	NNA of Oklahoma, Inc. Nevada USA (indirect interest through no. 816)	NNA Oklahoma	100	(f)	(f)
697	NNA of Oklahoma, L.L.C. Oklahoma USA (indirect interest through no. 696)	NNA Oklahoma	100	(f)	(f)
698	NNA of Paducah, LLC Kentucky USA (indirect interest through no. 683)	NNA of Paducah	76	(f)	(f)
699	NNA of Rhode Island, Inc. Rhode Island USA (indirect interest through no. 816)	NNA Rhode Island	100	(f)	(f)
700	NNA of Toledo, Inc. Ohio USA (indirect interest through no. 816)	NNA Toledo	100	(f)	(f)
701	NNA Properties of New Jersey, Inc. New Jersey USA (indirect interest through no. 816)	NNA New Jersey	100	(f)	(f)
702	NNA Properties of Tennessee, Inc. Tennessee USA (indirect interest through no. 816)	NNA Tennessee	100	(f)	(f)
703	NNA Transportation Services Corporation Tennessee USA (indirect interest through no. 816)	NNA Transportation	100	(f)	(f)
704	NNA-Saint Barnabas-Livingston, L.L.C. New Jersey USA (indirect interest through no. 849)	NNA - Barnabas - Livingston	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
705	NNA–Saint Barnabas, L.L.C. New Jersey USA (indirect interest through no. 849)	NNA - Barnabas	100	(f)	(f)
706	Norcross Dialysis Center, LLC Georgia USA (indirect interest through no. 801)	Norcross Dialysis Center	100	(f)	(f)
707	Norlab, Inc. Massachusetts USA (indirect interest through no. 724)	Norlab	100	(f)	(f)
708	North Buckner Dialysis Center, Inc. Delaware USA (indirect interest through no. 616)	North Buckner Dialysis Center	100	(f)	(f)
709	North Gwinnett Dialysis, LLC Georgia USA (indirect interest through no. 801)	North Gwinnett Dialysis	100	(f)	(f)
710	Northeast Alabama Kidney Clinic, Inc. Alabama USA (indirect interest through no. 816)	Northeast Alabama Kidney Clinic	100	(f)	(f)
711	Northern New Jersey Dialysis LLC Delaware USA (indirect interest through no. 529)	Northern New Jersey Dialysis	100	(f)	(f)
712	Northwest Dialysis, Inc. Arkansas USA (indirect interest through no. 816)	Northwest Dialysis	100	(f)	(f)
713	Ohio Renal Care Group, LLC Ohio USA (indirect interest through no. 776)	Ohio RCG	51	(f)	(f)
714	Ohio Renal Care Supply Company, LLC Delaware USA (indirect interest through no. 713)	Ohio RC Supply	51	(f)	(f)
715	Overland Trails Renal Care Group, LLC Nebraska USA (indirect interest through no. 798)	Overland Trails RCG	55	(f)	(f)
716	Pacific Northwest Renal Services, L.L.C. Oregon USA (indirect interest through no. 797)	Pacific Northwest RS	95	(f)	(f)
717	Park Diagnostic Imaging Center, Inc. Florida USA (indirect interest through no. 718)	Park Diagnostic Imaging Center	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
718	Park imaging Inc. (FL) Florida USA (indirect interest through no. 719)	Park imaging, FL	100	(f)	(f)
719	Park imaging Inc. (MA) Massachusetts USA (indirect interest through no. 724)	Park imaging, MA	100	(f)	(f)
720	Park Portable X-Ray, Inc. Massachusetts USA (indirect interest through no. 719)	Park Portable	100	(f)	(f)
721	PD Solutions of Ohio, Inc. Ohio USA (indirect interest through no. 631)	PD Solutions Ohio	100	(f)	(f)
722	PD Solutions of Pennsylvania, Inc. Pennsylvania USA (indirect interest through no. 631)	PD Solutions Pennsylvania	100	(f)	(f)
723	Physicians Dialysis Company, Inc. Pennsylvania USA (indirect interest through no. 803)	Physicians Dialysis	100	(f)	(f)
724	PML, Inc. Massachusetts USA (indirect interest through no. 665)	PML	100	(f)	(f)
725	Prescott Renal Care Group, LLC Delaware USA (indirect interest through no. 783)	Prescott RCG	70	(f)	(f)
726	QCI Holdings, Inc. Delaware USA (indirect interest through no. 668)	QCI Holdings	100	(f)	(f)
727	QCI Limited Liability Company Colorado USA (indirect interest through no. 738)	QCI LLC	100	(f)	(f)
728	Qix, Inc. Delaware USA (indirect interest through no. 869)	Qix	100	(f)	(f)
729	QualiCenters Albany, Ltd Colorado USA (indirect interest through no. 738)	Q.C. Albany, Ltd	100	(f)	(f)
730	QualiCenters Bend, LLC Colorado USA (indirect interest through no. 738)	Q.C. Bend	100	(f)	(f)
731	QualiCenters Coos Bay, Ltd Colorado USA (indirect interest through no. 738)	Q.C. Coos Bay	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
732	QualiCenters Eugene- Springfield, Ltd Colorado USA (indirect interest through no. 738)	Q.C. Eugene- Springfield	100	(f)	(f)
733	QualiCenters Inland Northwest, LLC Colorado USA (indirect interest through no. 738)	Q.C. Inland Northwest	100	(f)	(f)
734	QualiCenters Louisville, LLC Colorado USA (indirect interest through no. 738)	Q.C. Louisville	100	(f)	(f)
735	QualiCenters Pueblo, LLC Colorado USA (indirect interest through no. 726)	Q.C. Pueblo	100	(f)	(f)
736	QualiCenters Salem, LLC Colorado USA (indirect interest through no. 738)	Q.C. Salem	100	(f)	(f)
737	QualiCenters Sioux City, LLC Colorado USA (indirect interest through no. 738)	Q.C. Sioux City	100	(f)	(f)
738	QualiCenters, Inc. Colorado USA (indirect interest through no. 726)	QualiCenters	100	(f)	(f)
739	Qualiserv, Ltd. Colorado USA (indirect interest through no. 738)	Qualiserv	100	(f)	(f)
740	Quality Care Dialysis Center of Dallas Inc. Texas USA (indirect interest through no. 747)	Dallas Dialysis	100	(f)	(f)
741	Quality Care Dialysis Center of Hammond Inc. Delaware USA (indirect interest through no. 747)	Dialysis Hammond	100	(f)	(f)
742	Quality Care Dialysis Center of Houston Inc. Texas USA (indirect interest through no. 747)	QCDC Houston	100	(f)	(f)
743	Quality Care Dialysis Center of New Orleans Inc. Louisiana USA (indirect interest through no. 747)	QCDC New Orleans	100	(f)	(f)
744	Quality Care Dialysis Center of San Antonio Inc. Texas USA (indirect interest through no. 747)	QCDC San Antonio	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
745	Quality Care Dialysis Center of Vega Baja Inc. Puerto Rico USA (indirect interest through no. 747)	Dialysis Vega Baja	100	(f)	(f)
746	Quality Care Dialysis Center of Vista Inc. California USA (indirect interest through no. 747)	Dialysis Vista	100	(f)	(f)
747	Quality Care Dialysis Centers, Inc. Florida USA (indirect interest through no. 644)	Quality Care Dialysis Centers	100	(f)	(f)
748	R.C.G. Supply Company Tennessee USA (indirect interest through no. 776)	R.C.G. Supply	100	(f)	(f)
749	RCG Arlington Heights, LLC Delaware USA (indirect interest through no. 512)	RCG Arlington Heights	100	(f)	(f)
750	RCG Bloomington, LLC Delaware USA (indirect interest through no. 757)	RCG Bloomington	100	(f)	(f)
751	RCG Columbus, LLC Delaware USA (indirect interest through no. 816)	RCG Columbus	51	(f)	(f)
752	RCG Credit Corporation Tennessee USA (indirect interest through no. 816)	RCG Credit	100	(f)	(f)
753	RCG East Texas, LLP Delaware USA (indirect interest through no. 805)	RCG East Texas	100	(f)	(f)
754	RCG Finance, Inc. Delaware USA (indirect interest through no. 816)	RCG Finance	100	(f)	(f)
755	RCG Grand Island, LLC Delaware USA (indirect interest through no. 798)	RCG Grand Island	60	(f)	(f)
756	RCG Houston, LLP Delaware USA (indirect interest through no. 805)	RCG Houston	90	(f)	(f)
757	RCG Indiana, L.L.C. Delaware USA (indirect interest through no. 816)	RCG Indiana	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
758	RCG Intellectual Holdings, Inc. Delaware USA (indirect interest through no. 816)	RCGIH	100	(f)	(f)
759	RCG Irving, LLP Delaware USA (indirect interest through no. 805)	RCG Irving	100	(f)	(f)
760	RCG Marion, LLC Delaware USA (indirect interest through no. 766)	RCG Marion	100	(f)	(f)
761	RCG Martin, LLC Delaware USA (indirect interest through no. 816)	RCG Martin	100	(f)	(f)
762	RCG Memphis East, LLC Delaware USA (indirect interest through no. 816)	RCG Memphis East	100	(f)	(f)
763	RCG Memphis South, LLC California USA (indirect interest through no. 766)	RCG Memphis South	100	(f)	(f)
764	RCG Memphis, LLC Delaware USA (indirect interest through no. 816)	RCG Memphis	100	(f)	(f)
765	RCG Mercy Des Moines, LLC Delaware USA (indirect interest through no. 798)	RCG Mercy Des Moines	80	(f)	(f)
766	RCG Mississippi, Inc. Delaware USA (indirect interest through no. 816)	RCG Mississippi	100	(f)	(f)
767	RCG North Platte, LLC Delaware USA (indirect interest through no. 798)	RCG North Platte	60	(f)	(f)
768	RCG of Lake Village, LLC Mississippi USA (indirect interest through no. 766)	RCG Lake Village	51	(f)	(f)
769	RCG PA Merger Corp. Texas USA (indirect interest through no. 816)	RCG PA	100	(f)	(f)
770	RCG Pensacola, LLC Delaware USA (indirect interest through no. 802)	RCG Pensacola	70	(f)	(f)
771	RCG Robstown, LLP Delaware USA (indirect interest through no. 805)	RCG Robstown	70	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
772	RCG Saint Luke's LLC Delaware USA (indirect interest through no. 798)	RCG/Saint Luke	100	(f)	(f)
773	RCG Southaven, LLC Delaware USA (indirect interest through no. 816)	RCG Southaven	51	(f)	(f)
774	RCG Southern New Jersey, LLC Delaware USA (indirect interest through no. 788)	RCG Southern New Jersey	60	(f)	(f)
775	RCG Tunica, LLC Delaware USA (indirect interest through no. 766)	RCG Tunica	70	(f)	(f)
776	RCG University Division, Inc. Tennessee USA (indirect interest through no. 816)	RCG University	100	(f)	(f)
777	RCG West Health Supply, L.C. Arizona USA (indirect interest through no. 816)	RCG West Health Supply	100	(f)	(f)
778	RCG Whitehaven, LLC Delaware USA (indirect interest through no. 766)	RCG Whitehaven	100	(f)	(f)
779	Renaissance Health Care Inc. Delaware USA (indirect interest through no. 675)	Renaissance Healthcare	100	(f)	(f)
780	Renal Care Group-Beaumont, L.P. Delaware USA (indirect interest through no. 805)	RCG-Beaumont	80	(f)	(f)
781	Renal Care Group-Harlingen, L.P. Delaware USA (indirect interest through no. 805)	RCG - Harlingen	60	(f)	(f)
782	Renal Care Group Alaska, Inc. Alaska USA (indirect interest through no. 816)	RCG Alaska	100	(f)	(f)
783	Renal Care Group Arizona, LLC Arizona USA (indirect interest through no. 816)	RCG Arizona	51	(f)	(f)
784	Renal Care Group Central Memphis, LLC Delaware USA (indirect interest through no. 816)	RCG Central Memphis	100	(f)	(f)
785	Renal Care Group Charlotte, LLC Delaware USA (indirect interest through no. 662)	RCG Charlotte	60	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
786	Renal Care Group Chicago Southside, LLC Delaware USA (indirect interest through no. 512)	RCG Chicago Southside	80	(f)	(f)
787	Renal Care Group Chicago Uptown, LLC Delaware USA (indirect interest through no. 512)	RCG Chicago Uptown	80	(f)	(f)
788	Renal Care Group East, Inc. Pennsylvania USA (indirect interest through no. 816)	RCG East	100	(f)	(f)
789	Renal Care Group Eastern Ohio, LLC Delaware USA (indirect interest through no. 723)	RCG Eastern Ohio	60	(f)	(f)
790	Renal Care Group Gainesville East, LLC Delaware USA (indirect interest through no. 690)	RCG Gainesville East	90	(f)	(f)
791	Renal Care Group Gainesville, LLC Delaware USA (indirect interest through no. 690)	RCG Gainesville	60	(f)	(f)
792	Renal Care Group Lansing, LLC Delaware USA (indirect interest through no. 662)	RCG Lansing	100	(f)	(f)
793	Renal Care Group Las Vegas, LLC Delaware USA (indirect interest through no. 598)	RCG Las Vegas	70	(f)	(f)
794	Renal Care Group Maplewood, LLC Delaware USA (indirect interest through no. 837)	RCG Maplewood	60	(f)	(f)
795	Renal Care Group Michigan, Inc. Delaware USA (indirect interest through no. 816)	RCG Michigan	100	(f)	(f)
796	Renal Care Group Nacagdoches, LLP Delaware USA (indirect interest through no. 805)	RCG Nacagdoches	80	(f)	(f)
797	Renal Care Group Northwest, Inc. Delaware USA (indirect interest through no. 816)	RCG Northwest	100	(f)	(f)
798	Renal Care Group of the Midwest, Inc. Kansas USA (indirect interest through no. 816)	RCG Midwest	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
799	Renal Care Group of the Ozarks, LLC Delaware USA (indirect interest through no. 798)	RCG Ozarks	100	(f)	(f)
800	Renal Care Group of the Rockies, LLC Delaware USA (indirect interest through no. 816)	RCG Rockies	92	(f)	(f)
801	Renal Care Group of the South, Inc. Delaware USA (indirect interest through no. 816)	RCG South	100	(f)	(f)
802	Renal Care Group of the Southeast, Inc. Florida USA (indirect interest through no. 816)	RCG Southeast	100	(f)	(f)
803	Renal Care Group Ohio, Inc. Delaware USA (indirect interest through no. 816)	RCG Ohio	100	(f)	(f)
804	Renal Care Group South New Mexico, LLC Delaware USA (indirect interest through no. 805)	RCG South New Mexico	100	(f)	(f)
805	Renal Care Group Southwest Holdings, Inc. Delaware USA (indirect interest through no. 816)	RCG Southwest Holdings	100	(f)	(f)
806	Renal Care Group Southwest Michigan, LLC Delaware USA (indirect interest through no. 662)	RCG Southwest Michigan	90	(f)	(f)
807	Renal Care Group Southwest, L.P. Delaware USA (indirect interest through no. 805)	RCG Southwest	100	(f)	(f)
808	Renal Care Group Tampa, LLC Delaware USA (indirect interest through no. 802)	RCG Tampa	60	(f)	(f)
809	Renal Care Group Terre Haute, LLC Delaware USA (indirect interest through no. 757)	RCG Terre Haute	60	(f)	(f)
810	Renal Care Group Texas, Inc. Texas USA (indirect interest through no. 816)	RCG Texas	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
811	Renal Care Group Texas, L.P. Delaware USA (indirect interest through no. 805)	RCG Texas	100	(f)	(f)
812	Renal Care Group Toledo, LLC Delaware USA (indirect interest through no. 700)	RCG Toledo	100	(f)	(f)
813	Renal Care Group Tupelo, LLC Delaware USA (indirect interest through no. 766)	RCG Tupelo	69	(f)	(f)
814	Renal Care Group Wasilla, LLC Delaware USA (indirect interest through no. 782)	RCG Wasilla	80	(f)	(f)
815	Renal Care Group Westlake, LLC Delaware USA (indirect interest through no. 776)	RCG Westlake	100	(f)	(f)
816	Renal Care Group, Inc. Delaware USA (indirect interest through no. 577)	RCG	100	(f)	(f)
817	Renal Dimensions, LLC Delaware USA (indirect interest through no. 816)	Renal Dimensions	51	(f)	(f)
818	Renal Institute of Central Jersey, LLC Delaware USA (indirect interest through no. 816)	Renal Institute Central Jersey	51	(f)	(f)
819	Renal Research Institute LLC New York USA (indirect interest through no. 675)	Renal Research Institute	80	(f)	(f)
820	Renal Research Institute of Michigan LLC Delaware USA (indirect interest through no. 819)	Renal Research Michigan	100	(f)	(f)
821	Renal Scientific Services of Texas Inc. Delaware USA (indirect interest through no. 668)	Renal Scientific Texas	100	(f)	(f)
822	Renal Solutions, Inc. USA (indirect interest through no. 577)	Renal Solutions	100	(f)	(f)
823	Renal Supply (Tenn) Corp. New Jersey USA (indirect interest through no. 408)	Renal Supply (Tenn)	100	(f)	(f)
824	RenalNet Arizona, Inc. Arizona USA (indirect interest through no. 816)	RenalNet Arizona	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
825	RenalNet, Inc. Delaware USA (indirect interest through no. 816)	RenalNet	100	(f)	(f)
826	RenalPartners Foundation, Inc. Texas USA (indirect interest through no. 810)	Renal Partners Foundation	100	(f)	(f)
827	RenalPartners of Arizona, LLC Delaware USA (indirect interest through no. 830)	Renal Partners Arizona	100	(f)	(f)
828	RenalPartners of Indiana, LLC Indiana USA (indirect interest through no. 830)	Renal Partners Indiana	100	(f)	(f)
829	RenalPartners of the Rockies, LLC Delaware USA (indirect interest through no. 830)	Renal Partners Rockies	100	(f)	(f)
830	RenalPartners, Inc. Delaware USA (indirect interest through no. 816)	Renal Partners	100	(f)	(f)
831	Renex Corp. Florida USA (indirect interest through no. 816)	Renex	100	(f)	(f)
832	Renex Dialysis Clinic of Amesbury, Inc. Massachusetts USA (indirect interest through no. 831)	Renex Amesbury	100	(f)	(f)
833	Renex Dialysis Clinic of Bloomfield, Inc. New Jersey USA (indirect interest through no. 831)	Renex Bloomfield	100	(f)	(f)
834	Renex Dialysis Clinic of Bridgeton, Inc. Missouri USA (indirect interest through no. 831)	Renex Bridgeton	100	(f)	(f)
835	Renex Dialysis Clinic of Creve Coeur, Inc. Missouri USA (indirect interest through no. 831)	Renex Creve Coeur	100	(f)	(f)
836	Renex Dialysis Clinic of Doylestown, Inc. Pennsylvania USA (indirect interest through no. 831)	Renex Doylestown	100	(f)	(f)
837	Renex Dialysis Clinic of Maplewood, Inc. Missouri USA (indirect interest through no. 831)	Renex Maplewood	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
838	Renex Dialysis Clinic of North Andover, Inc. Massachusetts USA (indirect interest through no. 831)	Renex North Andover	100	(f)	(f)
839	Renex Dialysis Clinic of Orange, Inc. New Jersey USA (indirect interest through no. 831)	Renex Orange	100	(f)	(f)
840	Renex Dialysis Clinic of Penn Hills, Inc. Pennsylvania USA (indirect interest through no. 831)	Renex Penn Hills	100	(f)	(f)
841	Renex Dialysis Clinic of Philadelphia, Inc. Pennsylvania USA (indirect interest through no. 831)	Renex Philadelphia	100	(f)	(f)
842	Renex Dialysis Clinic of Pittsburgh, Inc. Pennsylvania USA (indirect interest through no. 831)	Renex Pittsburgh	100	(f)	(f)
843	Renex Dialysis Clinic of Shaler, Inc. Pennsylvania USA (indirect interest through no. 831)	Renex Shaler	100	(f)	(f)
844	Renex Dialysis Clinic of South Georgia, Inc. Georgia USA (indirect interest through no. 831)	Renex South Georgia	100	(f)	(f)
845	Renex Dialysis Clinic of St. Louis, Inc. Missouri USA (indirect interest through no. 831)	Renex St. Louis	100	(f)	(f)
846	Renex Dialysis Clinic of Tampa, Inc. Florida USA (indirect interest through no. 831)	Renex Tampa	100	(f)	(f)
847	Renex Dialysis Clinic of Union, Inc. Missouri USA (indirect interest through no. 831)	Renex Union	100	(f)	(f)
848	Renex Dialysis Clinic of University City, Inc. Missouri USA (indirect interest through no. 831)	Renex University City	100	(f)	(f)
849	Renex Dialysis Clinic of Woodbury, Inc. New Jersey USA (indirect interest through no. 831)	Renex Woodbury	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
850	Renex Dialysis Facilities, Inc. Mississippi USA (indirect interest through no. 831)	Renex Facilities	100	(f)	(f)
851	Renex Dialysis Homecare of Greater St. Louis, Inc. Missouri USA (indirect interest through no. 831)	Renex Homecare	100	(f)	(f)
852	Renex Management Services, Inc. Florida USA (indirect interest through no. 831)	Renex Managment Services	100	(f)	(f)
853	Ross Dialysis - Englewood, LLC California USA (indirect interest through no. 598)	Ross Dialysis	100	(f)	(f)
854	RTC Holdings International Inc. Delaware USA (indirect interest through no. 47)	RTC Holdings	100	9.036	264
855	S.A.K.D.C., Inc. Texas USA (indirect interest through no. 479)	S.A.K.D.C.	100	(f)	(f)
856	Saint Louis Renal Care, LLC Delaware USA (indirect interest through no. 776)	Saint Louis Renal Care	51	(f)	(f)
857	Saint Louis Supply Company, LLC Delaware USA (indirect interest through no. 856)	Saint Louis Supply	100	(f)	(f)
858	Saint Margaret Mercy Dialysis Centers LLC Illinois USA (indirect interest through no. 529)	Saint Margaret Mercy Dialysis	80	(f)	(f)
859	Saint Raphael Dialysis Center Partnership Connecticut USA (indirect interest through no. 819)	Saint Raphael Dialysis	50	(f)	(f)
860	San Diego Dialysis Services, Inc. Delaware USA (indirect interest through no. 408)	San Diego Dialysis	100	(f)	(f)
861	Santa Barbara Community Dialysis Center Inc. California USA (indirect interest through no. 408)	Santa Barbara Dialysis	100	(f)	(f)
862	Sherlof, Inc. South Carolina USA (indirect interest through no. 607)	Sherlof	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
863	Smyrna Dialysis Center, LLC Georgia USA (indirect interest through no. 801)	Smyrna Dialysis Center	100	(f)	(f)
864	SORB Technology, Inc. USA (indirect interest through no. 822)	Sorb Technology	100	(f)	(f)
865	Southern Ocean County Dialysis Clinic, LLC Delaware USA (indirect interest through no. 816)	SOC Dialysis Clinic	51	(f)	(f)
866	Speciality Care Pharmacy, LLC Delaware USA (indirect interest through no. 656)	Speciality Care Pharmacy	100	(f)	(f)
867	Spectra Diagnostics, LLC Delaware USA (indirect interest through no. 869)	Spectra Diagnostics	100	(f)	(f)
868	Spectra East, Inc. Delaware USA (indirect interest through no. 871)	Spectra East	100	(f)	(f)
869	Spectra Laboratories, Inc. Nevada USA (indirect interest through no. 871)	Spectra Lab. Inc.	100	(f)	(f)
870	Spectra Renal Research, LLC Delaware USA (indirect interest through no. 668)	Spectra RR	100	(f)	(f)
871	SRC Holding Company, Inc. Delaware USA (indirect interest through no. 577)	SRC Holding	100	(f)	(f)
872	SSKG, Inc. Illinois USA (indirect interest through no. 512)	SSKG	100	(f)	(f)
873	St.Louis Regional Dialysis Center, Inc. Missouri USA (indirect interest through no. 458)	St.Louis Dialysis Center	100	(f)	(f)
874	STAT Dialysis Corporation Delaware USA (indirect interest through no. 816)	STAT Dialysis	100	(f)	(f)
875	Stone Mountain Dialysis Center, LLC Georgia USA (indirect interest through no. 801)	Stone Mountain Dialysis Center	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
876	Stuttgart Dialysis, LLC Arkansas USA (indirect interest through no. 642 + 653)	Stuttgart Dialysis	100	(f)	(f)
877	Tappahanock Dialysis Center Inc. Virginia USA (indirect interest through no. 482)	Tappahanock Dialysis Center	100	(f)	(f)
878	Terrell Dialysis Center LLC Delaware USA (indirect interest through no. 616)	Terrell Dialysis Center	100	(f)	(f)
879	THC/PNRS LLC Oregon USA (indirect interest through no. 716)	THC/PNRS	60	(f)	(f)
880	The Medical Accountability Group, Inc. Texas USA (indirect interest through no. 408)	Medical Accountability Group	100	(f)	(f)
881	Three Rivers Dialysis Services, LLC Delaware USA (indirect interest through no. 757)	Three Rivers Dialysis Services	100	(f)	(f)
882	U.S. Vascular Access Center of Dallas LLC Delaware USA (indirect interest through no. 885)	USVAD	100	(f)	(f)
883	U.S. Vascular Access Center of Houston, LLC Delaware USA (indirect interest through no. 885)	Access Center Houston	100	(f)	(f)
884	U.S. Vascular Access Center of Philadelphia LLC Delaware USA (indirect interest through no. 885)	U.S. VAC Philadelphia	100	(f)	(f)
885	U.S. Vascular Holdings, LLC Delaware USA (indirect interest through no. 668)	USVAH	100	(f)	(f)
886	U.S. Vascular of Puerto Rico, Inc. Delaware USA (indirect interest through no. 668)	U.S. Vascular Puerto Rico	100	(f)	(f)
887	University Kidney Center North, Inc. Texas USA (indirect interest through no. 747)	Kidney Center North	100	(f)	(f)
888	University Kidney Center, Inc. Texas USA (indirect interest through no. 747)	University Kidney Center	100	(f)	(f)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
889	US Renal-Texas, Inc. Delaware USA (indirect interest through no. 779)	US Renal-Texas	100	(f)	(f)
890	Villa Rica Dialysis, LLC California USA (indirect interest through no. 801)	Villa Rica	100	(f)	(f)
891	Warrenton Dialysis Facility Inc. Virginia USA (indirect interest through no. 482)	Warrenton Dialysis Facility	100	(f)	(f)
892	West End Dialysis Center, Inc. Virginia USA (indirect interest through no. 482)	West End Center	100	(f)	(f)
893	West Palm Dialysis, LLC Georgia USA (indirect interest through no. 801)	West Palm Dialysis	100	(f)	(f)
894	Wharton Dialysis, Inc. Texas USA (indirect interest through no. 874)	Wharton Dialysis	100	(f)	(f)
895	Whiting Dialysis Services, LLC Delaware USA (indirect interest through no. 788)	Whiting Dialysis Services	83	(f)	(f)
896	Wisconsin Renal Care Group, L.L.C. Delaware USA (indirect interest through no. 776)	Wisconsin RCG	55	(f)	(f)
897	Wound Care Group, Inc. Delaware USA (indirect interest through no. 874)	Wound Care Group	100	(f)	(f)
898	WSKC Dialysis Services Inc. Illinois USA (indirect interest through no. 529)	WSKC	100	(f)	(f)
899	Centro Nefrologico Sucre "CENESUCA", C.A. Valencia Venezuela (indirect interest through no. 900)	CENESUCA	90	95	6
900	Fresenius Medical Care de Venezuela C.A. Valencia Venezuela (indirect interest through no. 23)	FMC de Venezuela	100	14.910	4.607

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
Consolidated financial statements - without profit & loss transfer agreement					
901	Fresenius Kabi S.A. Buenos Aires Argentina (indirect interest through no.	Fresenius Kabi S.A.	100	3.297	202
	52)				
902	Laboratorios Filaxis S.A. Buenos Aires Argentina (indirect interest through no.	Laboratorios Filaxis S.A.	100	5.657	-151
	973)				
903	Nutri Home S.A. Buenos Aires Argentina (indirect interest through no.	Nutri Home	100	2.015	1.846
	901)				
904	Pharmatel Fresenius Kabi Pty Ltd. Sydney Australia (indirect interest through no.	Pharmatel Kabi AU	100	588	-1.537
	52)				
905	WH McCarthy Pty Ltd. Sydney Australia (indirect interest through no.	WH McCarthy	100	-225	-19
	904)				
906	Fresenius HemoCare Austria GmbH Salzburg-Eugendorf Austria (indirect interest through no.	FHC Austria	95	5.133	622
	50)				
907	Fresenius Kabi Austria GmbH Graz Austria (indirect interest through no.	FK Austria	100	143.591	32.350
	52)				
908	Fresenius Kabi N.V. Schelle Belgium (indirect interest through no.	Kabi Belgium	100	3.794	668
	973)				
909	Fresenius HemoCare Brasil Ltda. São Paulo Brazil (indirect interest through no.	FHC Brasil	100	12.998	950
	957)				
910	Fresenius Kabi Brasil Ltda. São Paulo Brazil (indirect interest through no.	FK Brasil	100	35.423	-7.406
	52)				
911	Gan Rio Apoio Nutricional - Ganutre Ltda. Rio de Janeiro Brazil (indirect interest through no.	Gan Rio	100	3.313	81
	912)				
912	Lipal Participacoes Ltda. São Paulo Brazil (indirect interest through no.	Lipal	100	0	3
	910)				
913	Calea Ltd. Toronto/Ontario Canada (indirect interest through no.	Calea Ltd.	100	892	42.356
	3)				

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
914	Calea Pharmacy Ltd. Toronto/Ontario Canada (indirect interest through no. 913)	Calea Pharmacy Ltd.	100	5.721	1.406
915	Calea Pharmacy Services Inc. Toronto/Ontario Canada (indirect interest through no. 913)	Calea Pharmacy Services	49	105	0
916	Calea Vancouver Inc. Vancouver Canada (indirect interest through no. 913)	Calea Vancouver	100	661	470
917	Pharmaceutical Partners of Canada, Inc. Toronto/Ontario Canada (indirect interest through no. 989)	PPC	100	(m)	(m)
918	Fresenius Kabi Chile Ltda. Santiago de Chile Chile (indirect interest through no. 52)	FK Chile	100	1.339	-79
919	Inversiones FK Chile Ltda. Santiago de Chile Chile (indirect interest through no. 918)	Inversiones Chile	100	15.408	-17
920	Laboratorio Sanderson S.A. Santiago de Chile Chile (indirect interest through no. 919)	LSC	98	16.510	1.677
921	Recetario Magistral Endovenoso S.A. Santiago de Chile Chile (indirect interest through no. 973)	Therapia	100	1.185	361
922	Beijing Fresenius Pharmaceutical Co., Ltd. Beijing China (indirect interest through no. 3)	BFP	100	31.440	9.427
923	Clinico Nanchang Ltd. Co. Nanchang China (indirect interest through no. 57)	Clinico Nanchang	100	4.759	-892
924	Fresenius Kabi (China) Co. Ltd. Beijing China (indirect interest through no. 3)	FK China	100	41.648	9.667
925	Fresenius Kabi (Guangzhou) Co., Ltd. Guangzhou China (indirect interest through no. 924)	FK Guangzhou	100	-3.872	-1.357
926	Sino-Swed Pharmaceutical Corp. Ltd. Wuxi China (indirect interest through no. 924)	SSPC	51	68.371	26.745

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
927	Fresenius HemoCare CZ s.r.o. Horátev Czech Republic (indirect interest through no. 3)	FHC CZ	100	12.391	7.296
928	Fresenius Kabi s.r.o. Prague Czech Republic (indirect interest through no. 3)	FK Prague	100	3.843	537
929	Calea France S.A.S. Sèvres France (indirect interest through no. 931)	Calea France	100	3.713	1.488
930	Fresenius Kabi France S.A.S. Sèvres France (indirect interest through no. 931)	Kabi France	100	21.943	218
931	Fresenius Kabi Groupe France S.A. Sèvres France (indirect interest through no. 3)	Kabi Groupe France	100	68.043	3.011
932	Fresenius Kabi Nutrition S.A.S. Toulouse France (indirect interest through no. 931)	Fresenius Kabi Nutrition	100	7.386	1.447
933	Fresenius Vial S.A.S. Brézins France (indirect interest through no. 931)	Fresenius Vial S.A.S.	100	27.522	6.532
934	Office Méditerranéen de Distribution Pharmaceutique S.A.S. Sèvres France (indirect interest through no. 931)	OMDP	100	-633	-420
935	Fresenius Kabi Hellas AEE Athens Greece (indirect interest through no. 3)	Kabi Hellas	100	2.393	337
936	Fresenius Kabi Asia Pacific Ltd. Hongkong Hongkong (indirect interest through no. 3)	Kabi Asia Pacific	100	25.105	24.100
937	Fresenius Kabi Hongkong Ltd. Hongkong Hongkong (indirect interest through no. 3)	Kabi Hongkong	100	823	121
938	Fresenius Kabi Hungary Kft. Budapest Hungary (indirect interest through no. 907)	Kabi Hungary	100	1.160	161
939	Dabur Pharma Ltd. (k) New Delhi India (indirect interest through no. 969)	DPL	90	60.411	-7.855
940	Fresenius Kabi India Private Ltd. Pune India (indirect interest through no. 3)	Fresenius Kabi India	100	7.194	-1.056

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
941	PT. Fresenius Kabi Indonesia Jakarta Indonesia (indirect interest through no. 52)	FK Indonesia	100	-871	-847
942	Fresenius HemoCare Italia S.r.l. Modena Italy (indirect interest through no. 943)	FHC Italia	100	8.611	2.738
943	Fresenius Kabi Italia S.p.A. Verone Italy (indirect interest through no. 52)	Kabi Italia S.p.A.	100	61.734	-4.545
944	Fresenius Kabi Italia S.r.l. Verone Italy (indirect interest through no. 943)	Kabi Italia S.r.l.	100	19.416	-1.229
945	Immobiliare Isola della Scala S.r.l. Isola della Scala Italy (indirect interest through no. 943)	Immobiliare Isola della Scala	100	7.794	159
946	Ribbon S.r.l. Milan Italy (indirect interest through no. 943)	Ribbon	100	11.974	3.438
947	Fresenius Kabi Japan K.K. Tokyo Japan (indirect interest through no. 3)	FK Japan	100	2.402	-2.778
948	Fresenius Kabi Korea Ltd. Seoul Korea (indirect interest through no. 59 + 52)	Kabi Korea	100	8.227	2.298
949	Fresenius Kabi Finance I S.A. Luxembourg Luxembourg (indirect interest through no. 3)	FK Finance I	100	72	22
950	Fresenius Kabi Malaysia Sdn. Bhd. Kuala Lumpur Malaysia (indirect interest through no. 52)	Kabi Malaysia	100	1.046	41
951	Fresenius Kabi Mexico S.A. de C.V. Guadalajara Mexico (indirect interest through no. 952)	Kabi Mexico	100	11.340	-2.111
952	Grupo Fresenius Mexico S.A. de C.V. Guadalajara Mexico (indirect interest through no. 3)	Grupo Mexico	100	19.617	-1.638
953	Kabi Guadalajara S.A. de C.V. Guadalajara Mexico (indirect interest through no. 952)	Kabi Guadalajara	100	1.065	99

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
954	Calea Nederland N.V. 's - Hertogenbosch Netherlands (indirect interest through no. 3)	Calea N.V.	100	2.689	392
955	Fresenius HemoCare Mobility B.V. Emmen Netherlands (indirect interest through no. 956)	FHC Mobility	100	18	0
956	Fresenius HemoCare Netherlands B.V. Emmen Netherlands (indirect interest through no. 3)	FHC Netherlands	100	25.939	-1.373
957	Fresenius Holding B.V. Emmer Compascuum Netherlands (indirect interest through no. 956)	Fresenius Holding B.V.	100	-229	0
958	Fresenius Kabi Nederland B.V. 's - Hertogenbosch Netherlands (indirect interest through no. 973)	FK B.V.	100	2.466	2.247
959	Pharmatel Fresenius Kabi NZ Limited Auckland New Zealand (indirect interest through no. 904)	Pharmatel Kabi NZ	100	0	0
960	Fresenius Kabi Norge A/S Halden Norway (indirect interest through no. 974)	Kabi Norge	100	10.051	12.612
961	Sanderson S.A. (Perú) Lima Peru (indirect interest through no. 920)	LSP	98	889	-70
962	Fresenius Kabi Philippines Inc. Makati City Philippines (Indirect interest through no. 52)	FK Philippines	100	4.261	959
963	Clinico Medical Sp. z o.o. Blonie Poland (indirect interest through no. 3)	Clinico Poland	100	8.528	1.970
964	Fresenius Kabi Polska Sp. z o.o. Warsaw Poland (indirect interest through no. 3)	Kabi Polska	100	15.854	803
965	Fresenius Kabi Pharma Portugal Lda. Lisbon Portugal (Indirect interest through no. 907)	Kabi Pharma Portugal	100	18.979	7.974
966	Labesfal - Laboratórios Almiro, S.A. Campo de Besteiros Portugal (indirect interest through no. 965)	Labesfal	100	59.700	13.217

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
967	APP Pharmaceutical Manufacturing, LLC Puerto Rico Puerto Rico (indirect interest through no. 989)	APP Puerto Rico	100	(m)	(m)
968	Fresenius Kabi Romania S.R.L. Brasow Romania (indirect interest through no. 52)	Kabi Romania	100	1.284	114
969	Fresenius Kabi (Singapore) Pte. Ltd. Singapore Singapore (indirect interest through no. 907)	Kabi Singapore	100	197.986	10
970	Bodene (Pty) Ltd. Port Elizabeth South Africa (indirect interest through no. 971)	Bodene	100	16.872	1.492
971	Fresenius Kabi South Africa (Pty) Ltd. Midrand South Africa (indirect interest through no. 52)	Kabi South Africa	100	11.967	2.417
972	Fresenius Kabi España S.A. Barcelona Spain (indirect interest through no. 973)	Kabi España	100	21.570	2.586
973	Fresenius Kabi Grupo España S.L. Barcelona Spain (indirect interest through no. 52)	Grupo España	100	130.787	398
974	Fresenius Kabi AB Stockholm Sweden (indirect interest through no. 3)	Kabi AB Sweden	100	3.038	-2.138
975	Fresenius Kabi (Schweiz) AG Stans Switzerland (indirect interest through no. 3)	Kabi Schweiz	100	1.618	482
976	Sitex SA Plan-les-Ouates Switzerland (indirect interest through no. 975)	Sitex	100	572	22
977	Fresenius Kabi Taiwan Ltd. Taipei Taiwan (indirect interest through no. 52)	Kabi Taiwan	100	261	151
978	Dabur Pharma (Thailand) Co. Ltd. (k) Bangkok Thailand (indirect interest through no. 939)	DPTL	90	142	-310
979	Fresenius Kabi (Thailand) Ltd. Bangkok Thailand (indirect interest through no. 3)	Kabi Thailand	100	1.787	497

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
980	Fresenius Kabi Ilac Sanayi ve Ticaret Limited Sirketi Istanbul Turkey (indirect interest through no. 52)	FK Turkey	100	6.430	-1.090
981	Calea U.K. Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 982)	Calea U.K.	100	541	784
982	FHC (Holdings) Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 907)	FHC Ltd.	100	5.448	15
983	Fresenius HemoCare UK Ltd. Cardiff United Kingdom (indirect interest through no. 984)	HemoCare UK	100	299	-132
984	Fresenius Kabi Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 982)	FK Ltd.	100	6.837	2.056
985	Fresenius Kabi Oncology Plc. Bordon United Kingdom (indirect interest through no. 939)	Dabur Onco	90	-38.126	-4.872
986	Nicholsons Health Care Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no. 982)	Nicholsons Ltd.	100	730	-47
987	Filaxis International S.A. Montevideo Uruguay (indirect interest through no. 973)	FISA	100	2.460	1.126
988	APP Pharmaceuticals, Inc. Wilmington/Delaware USA (indirect interest through no. 992)	FKP Holdings	100	(m)	(m)
989	APP Pharmaceuticals, LLC Wilmington/Delaware USA (indirect interest through no. 988)	FKP Holdings	100	(m)	(m)
990	Dabur Pharma US Inc. Fort Lauderdale USA (indirect interest through no. 985)	Dabur US	90	-2.033	-438
991	Fresenius Kabi Holding, Inc. Wilmington/Delaware USA (indirect interest through no. 3)	FK Holding, Inc.	100	10	-2
992	Fresenius Kabi Pharmaceuticals Holding, Inc. Wilmington/Delaware USA (indirect interest through no. 3)	FKP Holdings	100	401.147	-219.080
993	Fresenius Kabi, LLC Wilmington/Delaware USA (indirect interest through no. 991)	FK LLC	100	837	1.186

Foreign affiliated companies (consolidated) of business segment Fresenius VAMED

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
Consolidated financial statements - without profit & loss transfer agreement					
994	Heilbad Sauerbrunn Betriebsgesellschaft m.b.H. Bad Sauerbrunn Austria (indirect interest through no. 1000)	HSB	95	563	281
995	Niederösterreichische Facility Management GmbH Wiener Neustadt Austria (indirect interest through no. 1000)	NFM	60	-23	-50
996	VAMED-KMB Krankenhausmanagement und Betriebsführungsges.m.b.H. Vienna Austria (indirect interest through no. 163)	VKMB	100	19.161	5.403
997	VAMED ENGINEERING GmbH Vienna Austria (indirect interest through no. 163)	VE GMBH	100	62	5
998	VAMED ENGINEERING GmbH & CO KG Vienna Austria (indirect interest through no. 163)	VE KG	100	45.709	6.965
999	VAMED Management und Service GmbH Vienna Austria (indirect interest through no. 163)	VMS GmbH	100	3.612	29
1000	VAMED Management und Service GmbH & Co KG Vienna Austria (indirect interest through no. 163)	VMS KG	100	11.240	3.474
1001	VAMED Medizintechnik GmbH Vienna Austria (indirect interest through no. 1003)	VMT	100	2.188	1.056
1002	VAMED Standortentwicklung und Engineering GmbH Vienna Austria (indirect interest through no. 163)	VSG GMBH	100	49	2
1003	VAMED Standortentwicklung und Engineering GmbH & CO KG Vienna Austria (indirect interest through no. 163)	VSG KG	100	28.383	4.345
1004	Almeda a.s. Nerotovice Czech Republic (indirect interest through no. 1006)	Almeda	76	-241	35
1005	Mediterra-Sedlcany s.r.o. Sedlcany Czech Republic (indirect interest through no. 1006)	Mediterra-Sedlcany	100	462	257

Foreign affiliated companies (consolidated) of business segment Fresenius VAMED

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
1006	MEDITERRA s.r.o. Prague Czech Republic (indirect interest through no. 1000)	MED	100	2.825	829
1007	Mednet s.r.o. Prague Czech Republic (indirect interest through no. 1006)	Mednet	100	38	27
1008	Nemocnice Tanvald s.r.o. Tanvald Czech Republic (indirect interest through no. 1006)	Tanvald	66	2.276	208
1009	VAMED NEDERLAND B.V. Amersfoort Netherlands (indirect interest through no. 998 + 1003)	V-NL	100	-188	-261
1010	SUMINISTROS DE COMERCIO EXTERIOR, S.A. Madrid Spain (indirect interest through no. 998)	SUC	81	4.006	554

Foreign affiliated companies (consolidated) of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
1011	HELIOS Klinik Zihlschlacht AG Zihlschlacht Switzerland (indirect interest through no.	HKZ	100	(e)	(e)
	(89)				

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
1012	Fresenius Netcare (Beijing) Consulting Company Limited Beijing (indirect interest through no. 4)		100	475	164
1013	hospitalia activHealth (L) GmbH Labuan Malaysia (indirect interest through no. 21)	haH (L)	70	-671 (j)	-25 (j)
1014	hospitalia activHealth (M) Sdn Bhd. Kuala Lumpur Malaysia (indirect interest through no. 21)	haH (M)	93	-2531 (j)	-107 (j)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
1015	Fresenius Medical Care Angola, S.A. Luanda Angola (indirect interest through no. 23)	FMC Angola	100	72	0
1016	Fresenius Medical Care BH d.o.o. Sarajevo Sarajevo Bosnia and Herzegovina (indirect interest through no. 24)	"Fresenius Medical Care BH" d.o.o. Sarajevo	100	(a)	(a)
1017	Fresenius Medical Care dijalizna njega d.o.o. Banja Luka Banja Luka Bosnia and Herzegovina (indirect interest through no. 23)	FMC Dijalizna	100	1	0
1018	Fresenius Medical Care Bulgaria GmbH Gabrovo Bulgaria (indirect interest through no. 23)	FMC Bulgaria	100	807	162
1019	Fresenius Nephrocare Bulgaria Holiday Dialysis EOOD Gabrovo Bulgaria (indirect interest through no. 1020)	Fresenius Nephrocare Bulgaria Holiday Dialysis	100	164	-15
1020	Fresenius Nephrocare Bulgaria Ltd. Gabrovo Bulgaria (indirect interest through no. 23)	NephroCare Bulgaria	100	183	0
1021	Nephrocare S.A. Bogota Colombia (indirect interest through no. 15)	Nephrocare Colombia	100	(a)	(a)
1022	FRESENIUS MEDICAL CARE HRVATSKA d.o.o. Zagreb Croatia (indirect interest through no. 23)	FMC Hrvatska	100	3	0
1023	Nephromedija d.o.o. Croatia (indirect interest through no. 23)	Nephromedija	100	(a)	(a)
1024	Only Dialysis S.r.l. Napoli Italy (indirect interest through no. 248)	Only Dialysis	51	(a)	(a)
1025	Amicon Japan K.K. Tokyo Japan (indirect interest through no. 641)	Amicon Japan	100	72	0
1026	Fresenius Medical Care Kazakhstan LLP Almaty City Kazakhstan (indirect interest through no. 23)	FMC Kazakhstan	100	0	0

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
1027	Nephrocare South Africa (Pty) Limited Rosebank South Africa (indirect interest through no. 23)	Nephrocare South Africa	100	0	0
1028	Fresenius Medical Care Tunisie S.A. Sousse Tunisia (indirect interest through no. 15)	FMC Tunisie	51	2.949	311
1029	Özgözükara Sağlık Hizmetleri Ticaret Ltd Şirketi Istanbul Turkey (indirect interest through no. 376)	Özgözükara	100	(a)	(a)
1030	Fresenius Medical Care Ukraine TOV Kiev Ukraine (indirect interest through no. 15)	FMC Ukraine	100	-905	-644
1031	Rowans S.A. Montevideo Uruguay (indirect interest through no. 23)	Rowans	100	3	-1
1032	Renal Integrated Health Services Network LLC Arizona USA (indirect interest through no. 408)	Health Services Network	100	(a)	(a)
1033	Fresenius Medical Care C.A. Caracas Venezuela (indirect interest through no. 15)	FMC Venezuela	100	(a)	(a)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
1034	Fresenius Kabi Bulgaria EOOD Sofia Bulgaria (indirect interest through no.	FK Bulgaria 907)	100	86	13
1035	Fresenius Kabi d.o.o. Zagreb Croatia (indirect interest through no.	FK Croatia 3)	100	33	4
1036	S.C.M. Società Chimica Mugello S.r.l. Florence Italy (indirect interest through no.	SCM 943)	100	(a)	(a)
1037	Fresenius Kabi o.o.o. Moscow Russia (indirect interest through no.	FK Russia 3)	100	0	0
1038	Pharma-Kuhlman Inc. Woodinville / Washington USA (indirect interest through no.	Kuhlman 991)	70	(a)	(a)
1039	Fresenius Kabi Bidiphar Joint Stock Company Quy Nhon Vietnam (indirect interest through no.	FK Bidiphar 3)	51	10.242	433

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
Not consolidated financial statements - without profit & loss transfer agreement					
1040	TGV' Thermenarkaden Geinberg Errichtungs- und Verwertungs-GmbH Geinberg Austria (indirect interest through no. 1108)	TGV	100	166 (j)	34 (j)
1041	DKV Krankenhaus Errichtungs- und Vermietungs-GmbH Graz Austria (indirect interest through no. 1003)	DKV	51	35	4
1042	Dr. Pierer Sanatorium Salzburg GmbH Salzburg Austria (indirect interest through no. 1000)	PSS	75	-637 (j)	-195 (j)
1043	LVB LAWOG-VAMED Bauplanungs- und Errichtungs-GmbH Linz Austria (indirect interest through no. 1101)	LVB	100	18 (j)	-0 (j)
1044	Neurologisches Therapiezentrum Kapfenberg GmbH Kapfenberg Austria (indirect interest through no. 1000)	NTK	90	1.230	-8
1045	Rehabilitationsklinik im Montafon Betriebs-GmbH Austria (indirect interest through no. 1000)	RMB	100	(a)	(a)
1046	Seniorenzentrum St. Corona am Schöpfl Betriebsgesellschaft m.b.H. Vienna Austria (indirect interest through no. 1000)	STC	100	-278	76
1047	Therme Seewinkel Betriebsgesellschaft m.b.H. Wien Austria (indirect interest through no. 1003)	TBS	100	95 (j)	-5 (j)
1048	"VAMED B&H" d.o.o. Tuzla Tuzla Bosnia and Herzegovina (indirect interest through no. 1009)	VBH	100	0 (j)	-1 (j)
1049	VAMED Healthcare Co. Ltd. Beijing China (indirect interest through no. 998)	VHC	100	-7 (j)	-204 (j)
1050	hospitalia Egypt Ltd. Cairo Egypt (indirect interest through no. 68)	hospitalia Egypt	100	(a)	(a)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
1051	VAMED-Hungaria Health Care Ltd. Budapest Hungary (indirect interest through no. 1000)	VHH	100	20	0
1052	VAMED HEALTHCARE SERVICES SDN. BHD. Kuala Lumpur Malaysia (indirect interest through no. 998)	VHS	80	3	-79
1053	VAMED ENGINEERING NIGERIA LIMITED Abuja Nigeria (indirect interest through no. 998)	VE-NIG	60	204 (j)	58 (j)
1054	VAMED Management a Servis, s.r.o. Ceske Budejovice Republic (indirect interest through no. 1000)	VMS-CZ	100	-10	1
1055	VAMED ROMANIA S.R.L. Bukarest Romania (indirect interest through no. 1003)	VAROM	100	8 (j)	17 (j)
1056	hospitalia international Services ooo Moscow Russia (indirect interest through no. 68)	hospitalia Moskau	100	17 (j)	0 (j)
1057	OOO VAMED Moscow Russia (indirect interest through no. 998)	V-RU	100	54 (j)	-10 (j)
1058	Health Institution - Institute for diagnostics "VAMED" Novi Sad Novi Sad Serbia (indirect interest through no. 1003)	VMR	75	251 (j)	56 (j)
1059	hospitalia international South Africa (Pty) Ltd. Houghton South Africa (indirect interest through no. 68)	hospitalia south africa	60	(a)	(a)

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

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
1060	HUMAINE Clinica Sementina SA i. L. Sementina Switzerland (indirect interest through no.	HCS	100	-204 (j)	-398 (j)
	(89)				

Associates of business segment Fresenius Corporate

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1061	TRION Pharma GmbH Munich Germany Included in financial statements according to Equity-Method (indirect interest through no. 2)		48	59	-21
1062	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. 6)	Dalmia	26	(a)	(a)
1063	Joy Pharmacy Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1067)	Joy	65	(a)	(a)
1064	Key Merit Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 8)	Key Merit	40	(a)	(a)
1065	Manresource Corp. Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1067)	Manresource	51	(a)	(a)
1066	Medical Supplies (Sabah) Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1067)	MSS	65	(a)	(a)
1067	Sabah Medical Centre Sdn. Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1064)	Sabah	68	33351 (j)	910 (j)
1068	SMC Property Sdn Bhd. Kota Kinabalu Malaysia Included in financial statements according to Equity-Method (indirect interest through no. 1067)	SMCP	100	(a)	(a)

Associates of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1069	Medical Dialysers Corp., Ltd. Jeddah Saudi Arabia Included in financial statements according to Equity-Method (indirect interest through no. 15)	FMC MDC Jeddah	26	8.765	611
1070	St. Paul NephroCare Limited Hong Kong Hongkong Included in financial statements according to Equity-Method (indirect interest through no. 219)	St. Paul NephroCare Limited	50	469	193
1071	Nefro Rioja SL La Rioja Spain Included in financial statements according to Equity-Method (indirect interest through no. 346)	Nefrorioja	50	-44	17
1072	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. 616)	Home Dialysis of Johnstown	30	(a)	(a)
1073	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. 15)	FREBOR	22	(a)	(a)
1074	FMC - E.G. S.A.E. Cairo Egypt Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 24)	FMC - EG	50	142	6
1075	COMEF S.R.L. Carpi Italy Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 254)	COMEF	10	(a)	(a)
1076	CONSTEM - Consorzio per la Ricerca Sulle Cellule Stamina Milan Italy Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 254)	Constem	30	(a)	(a)
1077	Tecnobiomedica S.p.A. Pomezia Italy Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 243)	Tecnobiomedica	8	(a)	(a)
1078	GDS Global Dialysis Services B.V. Netherlands Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 23)	GDS	40	(a)	(a)
1079	CHD - Clínica de Hemodiálise de Gondomar, S.A. Porto Portugal Included in financial statements according to Equity-Method (indirect interest through no. 305)	CHD	50	167	48
1080	CHP - Clínica de Hemodiálise do Porto S.A. Bonfim Portugal Included in financial statements according to Equity-Method (indirect interest through no. 305)	CHP	34	414	-51

Associates of business segment Fresenius Medical Care

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1081	Nefroserve - Servicos e Produtos Medicos S.A. Porto Portugal Included in financial statements according to Equity-Method (indirect interest through no. 305)	Nefroserve	50	1.066	101
1082	Suldiálise - Prestação de Serviços Médicos, S.A. Seixal Portugal Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 305)	Suldiálise	33	(a)	(a)
1083	Uninefro (Matosinhos) - Sociedade Prestadora de Cuidados Médicos e de Diálise S.A. Matosinhos Portugal Included in financial statements according to Equity-Method (indirect interest through no. 305)	Uninefro	40	1.516	307
1084	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. 321)	Medical-Care	10	(a)	(a)
1085	Carolina Dialysis, LLC North Carolina USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 819)	Carolina Dialysis, LLC	33	(a)	(a)
1086	Michigan Dialysis Services, LLC Michigan USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 820)	Michigan Dialysis Services	49	(a)	(a)
1087	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. 408)	North Suburban Dialysis	50	(a)	(a)
1088	RCG Mayersville, LLC Mississippi USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 766)	RCG Mayersville	10	(a)	(a)
1089	Suburban Home Dialysis Inc. Ohio USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 616)	Suburban Home Dialysis	33	(a)	(a)

Associates of business segment Fresenius Kabi

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1090	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	-1.509	2
1091	Taurus hsa LLC Wilmington/Delaware USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 991)	Taurus hsa LLC	46	-65	-76

Associates of business segment Fresenius VAMED

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1092	Tauern SPA World Betriebs-GmbH	TWB GmbH	21	95	-5
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				
1093	"THG" Thermenzentrum Geinberg Errichtungs-GmbH Linz Austria	THG	27	-19.170	183
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				
1094	"Willi Dungal Gesundheitszentren Betriebs GmbH" Gars am Kamp Austria	WIDU	19	-3545 (j)	-2156 (j)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				
1095	Aqua Dome Tirol Therme Längenfeld GMBH Längenfeld Austria	TLG GmbH	9	72 (j)	5 (j)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				
1096	Aqua Dome Tirol Therme Längenfeld GMBH & CO KG Längenfeld Austria	TLG	9	-19632 (j)	-3400 (j)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				
1097	Blumauerplatz Beteiligungs-Holding GmbH Linz Austria	BBH	33	2936 (j)	2947 (j)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				
1098	Blumauerplatz Immobilien Projektentwicklungs GmbH Linz Austria	BIP	100	3385 (j)	4054 (j)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1097)				
1099	Burgenländische Pflegeheim Betriebs-GmbH Neudörf Austria	BPB	49	(a)	(a)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1000)				
1100	Gemeinnützige Oberndorfer Krankenhausbetriebsgesellschaft m.b.H. Salzburg Austria	GOK	49	868	-224
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1000)				
1101	LKV Krankenhaus Errichtungs- und Vermietungs-GmbH Linz Austria	LKV	49	-48227 (j)	-3728 (j)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				
1102	Psychosomatisches Zentrum Eggenburg GmbH Eggenburg Austria	PSZ	29	-563 (j)	367 (j)
	Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)				

Associates of business segment Fresenius VAMED

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1103	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. 1096)	QIG	26	(a)	(a)
1104	Steinfeldklinikum GmbH Neunkirchen Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)	SKN	49	26 (j)	-27 (j)
1105	Tauern SPA World Betriebs-GmbH & Co KG Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)	TWB KG	17	1.792	-11
1106	Tauern SPA World Errichtungs-GmbH Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)	TWE GmbH	21	95	-5
1107	Tauern SPA World Errichtungs-GmbH & Co KG Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1003)	TWE KG	17	17.294	-874
1108	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. 1003)	TBG	18	801	-64
1109	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. 1003)	TBL	20	-5.683	-1.595
1110	Therme Wien Ges. m.b.H. Vienna Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 996)	TWO	20	36	-1
1111	Therme Wien GmbH & Co. KG Vienna Austria Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 996)	TWO KG	20	41.286	-3.702
1112	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. 1003)	THL	20	4.566	-829
1113	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. 1003)	UKH-Linz	33	10835 (j)	0 (j)

Associates of business segment Fresenius VAMED

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1114	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. 1003)	WOP	50	861 (j)	815 (j)
1115	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. 69)	CFM	49	2451 (j)	449 (j)
1116	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. 69)	KFE	49	100 (j)	1039 (j)
1117	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. 69)	KME	49	50 (j)	97 (j)
1118	VAMED Dominikus Service GmbH Berlin Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 69)	VDS	49	35 (j)	1 (j)
1119	PT. Dos Ni Roha Jakarta Indonesia Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 1120)	DNR	46	(a)	(a)
1120	PT. European Hospital Development Jakarta Indonesia Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 998)	EHD	30	719 (j)	7 (j)
1121	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. 68)	Hospitalia Libanon	50	(a)	(a)
1122	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. 998)	VE (M)	30	45 (j)	386 (j)
1123	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. 998)	VE-PHD	40	39 (j)	6 (j)
1124	VAMED EMIRATES LLC Abu Dhabi United Arab Emirates Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 998)	VEE	49	(a)	(a)

Associates of business segment Fresenius HELIOS

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2008 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2008 converted at spot rate at bal. sheet date KEUR
			%		
1125	Berlin-Buch Management GmbH i.L. Berlin Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 7)	BBM	20	25	0
1126	Friesenhörn-Nordsee-Kliniken GmbH Jever Germany Included in financial statements according to Equity-Method (indirect interest through no. 141)	Friesenhörn GmbH	44	4794 (j)	1254 (j)
1127	GKZ Krefeld Gesellschaft zur Errichtung und zum Betrieb radiochirurgischer Einrichtungen mbH Krefeld Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 111)	GKZ GmbH	22	(a)	(a)
1128	GKZ Krefeld Gesellschaft zur Errichtung und zum Betrieb radiochirurgischer Einrichtungen mbH & Co. KG Krefeld Germany Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 111)	GKZ	22	(a)	(a)