

FMC Corporation

FMC Corporation
1735 Market Street
Philadelphia PA 19103

215.299.6000

www.fmc.com

February 3, 2009

Ms. Elizabeth M. Murphy
Secretary, Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Subject: File Number S7-27-08

Dear Ms. Murphy:

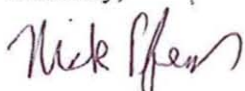
FMC Corporation ("FMC") is a diversified, global chemical company headquartered in Philadelphia, Pennsylvania with operations in over 15 countries.

FMC appreciates the opportunity to provide our view on the Securities and Exchange Commission's (the "SEC") proposed rule "Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards by U.S. Issuers" (the "Roadmap"). FMC is a member of the Corporate Roundtable on International Financial Reporting ("CRIFR"). We will provide our input regarding the Roadmap to CRIFR to be considered as they prepare responses to the SEC's questions. At this time, we respectfully request that the SEC consider a formal extension of the comment period by an additional 45 days so that we can adequately consider the Roadmap's implications and provide our contributions to CRIFR.

The potential transition to International Financial Reporting Standards is an extensive undertaking which will have far-reaching impacts across our organization. The questions raised by the SEC in the Roadmap are integral to the transition process. We want to provide a thorough analysis of the Roadmap and constructive input to the SEC via CRIFR's response.

FMC is a calendar year-end company and is in the midst of preparing our 2008 10-K filing. As such, we have not been able to dedicate the appropriate resources to prepare our contributions regarding the Roadmap. FMC would appreciate an extension of the comment period so that we can dedicate the time and effort necessary to fully address the questions asked in the Roadmap.

Sincerely,



Nick Pfeiffer
Director, External Reporting and Financial Research
FMC Corporation

