



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 5, 2024

Andrew Sandifer  
CFO  
FMC CORP  
2929 Walnut Street  
Philadelphia, PA 19104

**Re: FMC CORP**  
**10-K filed February 27, 2024 File No. 001-02376**

Dear Andrew Sandifer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services