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FMC Technologies

May 24, 2016

Mr. Karl Hiller
Branch Chief
Office of Natural Resources
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: FMC Technologies, Inc.
Form 10-K for the Fiscal Year ended December 31, 2015
Filed February 24, 2016
Form 10-Q for the Fiscal Quarter ended March 31, 2016
Filed April 28, 2016
File No. 001-16489

Dear Mr. Hiller,

This letter is in response to your letter dated May 11, 2016 referencing the disclosure noted below. Following is our response to the specific comment in your letter, which is reproduced below.

Form 10-Q for the Fiscal Quarter ended March 31, 2016
Financial Statements
Note 2 - New Accounting Standards - Change in Accounting Principle, page 9

1. We note your disclosure stating that effective January 1, 2016, with the change of method in valuing inventory for certain domestic inventories in your surface integrated services business from the last-in, first-out method to the first-in, first-out method under GAAP, you recorded the cumulative effect, net of income taxes, of the change in accounting principle of approximately $12.3 million as an increase to retained earnings as of January 1, 2013. You also disclose that the statements of income for the years ended December 31, 2013, 2014, and 2015, including interim periods therein, were not retroactively adjusted as the adjustment for each of the periods was not material.

   Given that you have not adjusted your financial statements for the prior three fiscal years to include the effects of the change that would have impacted those periods, please tell us the extent of any accounting applied in the recent interim period upon making the change and the reasons you have not disclosed the information required by FASB ASC 250-10-50-1.b.2 In addition, please submit the materiality analysis that you performed, including quantitative and qualitative considerations that you made in reaching the conclusion that the effects were not material to your current operations or to the trend in your results of operations for the period in which the change was made.

   Refer to the guidance in FASB ASC 250-10-S99-3 or SAB Topic 5.F.

From a qualitative perspective, provision (gain) adjustments related to LIFO are presented as “Corporate Items” in our segment presentation under ASC 280. Thus, the effects of the change in accounting principle in prior periods would have not changed our reported segment results or related margins. This is consistent with our Form 10-Q disclosure for the fiscal quarter ended March 31, 2016, regarding the preferability of the change in accounting principle from LIFO to FIFO such that the FIFO method of inventory valuation is the method used by management to monitor the financial results of the business for operational and financial planning.

Our conclusion that the effect of the change in accounting principle was immaterial also led to our decision to not provide all related disclosures under ASC 250-10-50-1, specifically the disclosures as outlined in ASC 250-10-50-1.b.2. The following table illustrates the adjustments, as retrospectively applied by the Company, to the inventory financial statement caption item in our consolidated balance sheets.

	As of		
(in millions, except percentages)	December 31, 2015	December 31, 2014	December 31, 2013
Inventories, net, as reported	$ 744.6	$ 1,021.2	$ 980.4
Effect of change in accounting principle related to subject inventory (1)	19.5	19.5	19.5
As a percent of inventories, net, as reported	2.6%	1.9%	2.0%

(1) As a result of concluding the effects of the change in accounting principle was not material to the statements of income for fiscal years 2013, 2014 and 2015, we recorded the entire cumulative effect of the change in accounting principle as of January 1, 2013. Thus, the effect of the change in accounting principle on inventory balances as of each of the balance sheet dates reported above is the same.

We reached the same conclusion of immateriality related to other affected financial statement caption items including cost of product sales and net income attributable to FMC Technologies, Inc. on our statements of income and deferred income taxes and retained earnings on our balance sheet, and thus did not provide the disclosures in ASC 250-10-50-1.b.2.

We acknowledge that the use of the retrospective application approach (i.e., as if the accounting principle had always been used) is aimed to provide greater consistency of financial information across reporting periods. However, provided our conclusions regarding the immateriality of the effect of the change in accounting principle on the statements of income for the fiscal years 2013, 2014 and 2015 and related balance sheet accounts, we concluded the following