

DAIMLERBENZ

AKTIENGESELLSCHAFT


The Secretary General
International Accounting Standards Committee
167 Fleet Street
London EC 4A 2 ES
United Kingdom

August 18, 1997


Dear Sir,
enclosed you receive our comments to the Discussion Paper „Accounting for
Financial Assets and Financial Liabilities“ and the Exposure Draft E55 „Impairment
of Assets“.

Yours faithfully

Daimler - Benz
Aktiengesellschaft



H. Eidemüller



Dr. Siener

Enclosure

Comments on Exposure Draft E55: Impairment of Assets

1. Approach a.
2. Yes.
3. Yes.
4. (a) Yes.
(b) Yes
5. Yes.
6. Yes.
7. Yes.
8. (a) Yes.
(b) Yes.
9. (a) Yes.
(b) Yes.
10. (a) Yes.
(b) Yes.
11. Yes.
12. Yes.
13. Yes.
14. Yes.
15. Yes.
16. We agree to the disclosure requirements of par. 82 a, b and c. We don't agree to disclosure requirements of par. 82 d.

- 17. No.
- 18. No.
- 19. Yes.
- 20. No.
- 21. No.
- 22. Yes.
- 23. No.