



THYSSEN AKTIENGESELLSCHAFT

The Secretary General
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Düsseldorf, 18 July 1997
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Comments on Expore Draft E 55: Impairment of Assets

Dear Sir,

In reply to your request we are giving you our comments on E 55.

1. We support approach (a).
2. We agree to the use of present value techniques.
3. Yes.
- 4.(a) Yes.
- 4.(b) Yes.
5. Yes.
6. Yes.
7. Yes.
- 8.(a) Yes.
- 8.(b) Yes.
- 9.(a) Yes.
- 9.(b) Yes.
- 10.(a) Yes.
- 10.(b) Yes.
- 10.(c) Yes.



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- 11. Yes.
- 12. Yes.
- 13. Yes.
- 14. Yes.
- 15. Yes.
- 16. Yes, but excepting Par.82d, which requirements seem too excessive.
- 17. No. Too excessive.
- 18. No. Too excessive.
- 19. Yes.
- 20. No.
- 21. No.
- 22. Yes.
- 23. No.

We hope that our comments are useful for your further discussion on E 55.

Yours sincerely,

THYSSEN AKTIENGESELLSCHAFT



Dr. Klausmann -



- Dehne -

K/ Herrn Dr. Stein
Herrn Dr. Kretschik