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August 28, 2014

Technical Director -- File Reference No. EITF-12F
Financial Accounting Standards Board
401 Merritt 7
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VIA EMAIL: director@fasb.org

File Reference: Comments on Exposure Draft, Business Combinations - Pushdown Accounting

We appreciate the opportunity to comment on FASB's Exposure Draft, "*Business Combinations – Pushdown Accounting*." We support the proposed guidance provided in this exposure draft; it will simplify the accounting by an acquired entity by providing the option to elect the application of pushdown accounting in its standalone financial statements.

We encourage the Board to revise the proposed title of the subsection "New Basis of Accounting." We think that the title needs to include a reference to master limited partnerships in order to avoid confusion with the proposed separate guidance that will have broader applicability under the title, "Pushdown Accounting."

We appreciate the Board's consideration of our comments.

Sincerely,



Susan M. Callahan
Director, Americas Accounting and Global Accounting Policy