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July 14, 2016  
Via email

Director  
Financial Accounting Standards Board  
401 Merritt 7  
P.O. Box 5116  
Norwalk, CT 06856-5116

**Re: File Reference No. 2016-230: Proposed Accounting Standards Update, Intangibles – Goodwill and Other (Topic 350) Simplifying the Accounting for Goodwill Impairment**

Dear Technical Director:

Alphabet Inc. (Alphabet, or we) appreciates the opportunity to provide feedback on the Proposed Accounting Standards Update, Simplifying the Accounting for Goodwill Impairment (the Proposal), exposed for comment by the Financial Accounting Standards Board (the Board).

Alphabet is a global technology leader focused on improving the ways people connect with information. Alphabet is a collection of businesses -- the largest of which is Google. We generate revenues primarily by delivering relevant, cost effective online advertising.

We agree with the Board's objective of simplifying the subsequent measurement of goodwill by removing Step 2 from the goodwill impairment test, without an option to retain Step 2 as a policy decision. We believe this simplification would not significantly reduce the information provided to investors regarding goodwill impairment and would reduce cost and complexity.

Additionally, while we support the Proposal, we encourage the Board to continue to review the subsequent accounting for goodwill in the next phase of this project. This could include a model that would require amortization of goodwill, with impairment only upon a triggering event. We also acknowledge that removing Step 2 from the goodwill impairment test is more closely aligned with IFRS. We encourage the Board to continue working collaboratively with the IASB to reduce the possibility of divergence to the subsequent accounting for goodwill.

We would be happy to engage in discussions with the Board on this phase.

Kind regards,



Amie Thuener  
VP, Chief Accountant