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June 21, 2017

Ford Motor Company

Technical Director -- File Reference No. 2017-230
Financial Accounting Standards Board
401 Merritt 7
P.O. Box 5116
Norwalk, CT 06856-5116

VIA EMAIL: director@FASB.org

File Reference: Comments on U.S. GAAP Financial Reporting Taxonomy, Efficiency and Effectiveness Review

Ford Motor Company ("Ford"), a global automotive industry leader based in Dearborn, Michigan, manufactures or distributes automobiles across six continents. We have over \$135 billion of automotive revenue.

Questions 1-2

We support the the use of dimensions to tag the primary financial statements and agree that the primary use of dimensions should be for disaggregation. If dimensions were not allowed to tag the primary financial statements the alternative may increase the use of custom tags.

Questions 3-4

We agree that the completion of the reference project would increase the efficiency and effectiveness of the GAAP Taxonomy. We also support having the element selections being a part of the Codification as a starting point, where it is feasible to do so. We support the idea of having a Taxonomy topic reference for elements with broad applicability as noted in the Potential Improvements section 1.51(c).

Questions 5-6

Implementation resources that we find most helpful are the Taxonomy Implementation Guides and the FAQs. We would like to see the implementation guides for more topics and would appreciate the FAQs being updated on a regular basis. Also, we would find it helpful if there were additional details and comments included within the description of a tag. These comments and details provide additional assistance in determining how a tag is used and when the tag may or may not be applicable.

Questions 7-9

We support the idea that changes should be made to the GAAP Taxonomy concurrent with the FASB's proposed and final ASUs. These should be concurrent activities to ensure workload for filers is minimized when adopting new or updated guidance. In addition, this will assist in reducing the use of custom tags for newly issued guidance.

We strongly support the continued effort of the Board to reduce complexity in financial reporting. We believe it is important that the Board continues to assess qualitative characteristics of financial reporting and evaluate cost versus benefit to users of financial statements.

We appreciate the Board's consideration of our views.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael A. Piper".

Michael A. Piper
Manager, Corporate Financial Reporting