

Mail Stop 3561

October 9, 2008

Via Fax & U.S. Mail

Mr. Robert Köthner, Chief Accounting Officer
Daimler AG
Mercedesstrasse 137
Stuttgart, Germany 70327

**Re: Daimler AG
Form 20-F for the year ended December 31, 2007
Filed February 27, 2008
File No. 001-14561**

Dear Mr. Köthner:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief