

Mail Stop 3561

July 24, 2009

Via Fax & U.S. Mail

Mr. Robert Köthner
Chief Accounting Officer
Epplestrasse 225
70567 Stuttgart, Germany

Re: Daimler AG
Form 20-F for the year ended December 31, 2008
Filed February 27, 2009
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

VIA FACSIMILE
011-49-711-17-94116