The paper titled "Temporary Exports and Characteristics of Destination Countries: First Evidence from German Transaction Data" looks at the extra-EU export patterns of German manufacturing firms between 2009 and 2014. It adds to the list of recent studies that explore export patterns using transaction level data.

The main advantage of the paper is that it uses a novel transaction-level database for Germany, a large exporting country for which no such study has been done to date. The potential scientific value of the dataset is therefore quite high as it has the potential to help answer a number of relevant questions regarding firm evolution and trade.

The main limitation of the dataset is that it offers no information on the exporting firm itself. This, in turn, limits the author to base all inference about trade patterns solely on the characteristics of the export markets. Even if one abstracts away from this glaring issue, the destination-market base analysis still needs further work.

My major suggestions are:

- the author states that confidentiality prevents him from exploring trade patterns at the product level (6-digit product code) and reverts to broad economic categories as the second best option for data disaggregation. The author should clearly state which is the actual product code aggregation level at which reporting is allowed. Namely, I find it hard to believe that reporting is only allowed at the BEC level. The size of the German economy and the number of firms would dictate that at least two-digit HS code would be an option.

- The use of BEC disaggregation by the author does not yield any concrete results in terms of interpretation of coefficients. Do they differ? Why?

- The only two regressors used are distance to export market and size of the export market. Why is information on EU's bilateral trade agreements not implemented? See for instance EU-EFTA, EU-CEFTA, EUROMED or EU-Turkey, etc.

- Why are cultural, linguistic and historical ties that Germany may have with non-EU countries not accounted for?

- Croatia only joined the EU mid 2013. How is it treated?

- It is not really surprising that coefficients are significant given the sample size and the fact that only two regressors are used in a linear-probability model. The author should do more to back up the use of LPM given other more widely used options.

- I assume the author does not have information on the mode of transport used for exporting flows. In spite of that, most of German long distance trade is likely to involve shipping goods by sea. Controls for land-locked countries should be included.

- usually, transaction-level datasets also include data on unit values of goods shipped. These, in turn, could be used to asses whether goods are high value or low value. This would also factor in the longevity of exporting relationships. At the very least the author should differentiate between trade in goods measured in kilos and those measured in units as a very rough guide on the product price.

- Bernard et al (2018, RES) make note of the prevalence of carry-along-trade in Belgium and Damijan et al (2013, RWE) find pass-on-trade to be significantly present in Slovenia. The author should therefore check for possible "synergies" or complementarities between exports and imports. Does a steady flow of imports from an export destination market improve the probability of steady exports? Logistics would dictate that it does.

-Furthermore, one could infer about the existence of production chains from looking at data on intermediate goods and final products trade with specific destination markets. Trade relations within production networks have been found to be more stable.