



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

August 23, 2006

Via Fax & U.S. Mail

Mr. Donat R. Leclair, Jr.  
Chief Financial Officer  
Ford Motor Company  
One American Road  
Dearborn, Michigan 48126

**Re: Ford Motor Company  
Form 10-K for the year ended December 31, 2005  
Filed March 1, 2006  
File No. 001-03950**

Dear Mr. Leclair:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief