

Mail Stop 4561

March 5, 2009

Mr. Eric Schmidt
Chief Executive Officer
Google Inc.
1600 Amphitheatre Parkway
Mountain View, CA 94043

Re: Google, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed on February 15, 2008
File No. 000-50726

Dear Mr. Schmidt:

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

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant