

Mail Stop 4561

May 27, 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, 2008  
Filed on February 13, 2009  
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