



DIVISION OF
CORPORATION FINANCE

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

February 3, 2011

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

Re: Google, Inc.
Form 10-Q for the quarterly period ended September 30, 2010
Filed on October 29, 2010
Form 10-K for the fiscal year ended December 31, 2009
Filed on February 12, 2010
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,

Stephen Krikorian
Accounting Branch Chief