

Mail Stop 3561

June 15, 2007

Via Fax and U.S. Mail

Mr. Donat R. Leclair, Jr.
Executive Vice President and 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, 2006
File No. 1-03950**

Dear Mr. Leclair:

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

Sincerely,

David R. Humphrey
Branch Chief