



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 20, 2010

Via Fax & U.S. Mail

Mr. Lewis W. K. Booth
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, 2009
File No. 001-03950**

Dear Mr. Booth:

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