

Mail Stop 3561

April 13, 2010

Via Fax & U.S. Mail

Mr. Hugh Redd  
Chief Financial Officer  
2941 Fairview Park Drive, Suite 100  
Falls Church, Virginia 22042

**Re: General Dynamics Corporation  
Form 10-K for the year ended December 31, 2009  
Filed February 19, 2010  
File No. 001-03671**

Dear Mr. Redd:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via Facsimile  
(703) 876-3264