



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 8, 2010

**Via 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, 2008  
Filed February 20, 2009  
File No. 001-03671**

**Definitive Proxy on Schedule 14A  
Filed March 20, 2009  
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.

Regards,

Amanda Ravitz  
Branch Chief - Legal