



DIVISION OF
CORPORATION FINANCE

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

July 1, 2015

Via E-mail

Phebe N. Novakovic
Chairman and Chief Executive Officer
General Dynamics Corporation
2941 Fairview Park Drive
Suite 100
Falls Church, VA 22042

**Re: General Dynamics Corporation
Form 10-K for the Fiscal Year Ended December 31, 2014
Filed February 9, 2015
File No. 1-3671**

Dear Ms. Novakovic:

We refer you to our comment letter dated May 21, 2015 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Kimberly A. Kuryea, Vice President and Controller
General Dynamics Corporation

Amanda Ravitz
Assistant Director
Division of Corporation Finance