



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 3, 2017

Jason W. Aiken  
Chief Financial Officer  
General Dynamics Corporation  
2941 Fairview Park Drive, Suite 100  
Falls Church, Virginia 22042-4513

**Re: General Dynamics Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 6, 2017**  
**File No. 001-03671**

Dear Mr. Aiken:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure