



DIVISION OF
CORPORATION FINANCE

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

October 25, 2022

Jason W. Aiken
Chief Financial Officer
General Dynamics Corporation
11011 Sunset Hills Road
Reston, VA 20190

Re: General Dynamics Corporation
Definitive Proxy Statement on Schedule 14A
Filed March 24, 2022
File No. 001-03671

Dear Jason W. 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,

Division of Corporation Finance
Disclosure Review Program