

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-3030

November 24, 2010

Keith S. Sherin Chief Financial Officer General Electric Company 3135 Easton Turnpike Fairfield, Connecticut 06828-0001

> Re: General Electric Company Form 10-K for the Fiscal Year Ended December 31, 2009 Filed February 19, 2010 File No. 001-00035

Dear Mr. Sherin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James Senior Assistant Chief Accountant