



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2019

Jamie S. Miller  
Senior Vice President and Chief Financial Officer  
General Electric Company  
41 Farnsworth Street  
Boston, Massachusetts 02210

**Re: General Electric Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 26, 2019**  
**Form 10-Q for the Quarterly Period Ended March 31, 2019**  
**Filed April 30, 2019**  
**File No. 001-00035**

Dear Ms. Miller:

We have reviewed your filing and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the Quarterly Period Ended March 31, 2019

Financial Statements

Note 8. Goodwill & Other Intangible Assets, page 52

1. We note that your qualitative review of reporting units in the BHGE segment did not identify any reporting units that required an interim impairment test. However, your disclosure here and in Note 15 on page 60 discusses sustained declines in BHGE's share price, which remains below your current carrying value. Please tell us how you considered the factors outlined in ASC 350-20-35-3 in determining that no further impairment testing was necessary.

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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.

You may contact Julie Sherman, Staff Accountant, at (202) 551-3640 or Brian Cascio, Accounting Branch Chief, at (202) 551-3676 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery