

Mail Stop 3561

February 28, 2006

BY U.S. Mail and Facsimile [(313) 667-2371]

Mr. Peter R. Bible
Chief Accounting Officer
GENERAL MOTORS CORPORATION
300 Renaissance Center
Detroit, Michigan 48265-3000

**Re: General Motors Corporation
Form 10-K for Fiscal Year Ended December 31, 2004
File No. 1-143**

Dear Mr. Bible:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Accounting Branch Chief