



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

March 5, 2009

General Motors Corporation
Nick S. Cyprus- Controller and Chief Accounting Officer
300 GM Renaissance Center
P.O. Box 300
Detroit, Michigan 48265

Re: General Motors Corporation
Form 10-K for the year ended December 31, 2007
Filed February 28, 2008
Form 10-Q for the nine months ended September 30, 2008
Filed November 10, 2008
File No. 001-00043

Dear Mr. Cyprus:

We have completed our review of your Form 10-K and 10-Q along with the corresponding related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief