

Mail Stop 3010

September 22, 2009

Mr. David A. Viniar  
Chief Financial Officer  
The Goldman Sachs Group, Inc.  
85 Broad Street  
New York, NY 10004

**Re: The Goldman Sachs Group, Inc.  
Form 10-K for the Year Ended November 28, 2008  
Filed January 27, 2009  
Form 10-Q for the Period Ended March 27, 2009  
Filed May 6, 2009  
Form 10-Q for the Period Ended June 26, 2009  
Filed August 5, 2009  
File No. 1-14965**

Dear Mr. Viniar:

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

Sincerely,

Jessica Barberich  
Assistant Chief Accountant