



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2011

Mr. David A. Viniar  
Chief Financial Officer  
The Goldman Sachs Group, Inc.  
200 West Street  
New York, NY 10282

**Re: The Goldman Sachs Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 1, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 7, 2010  
Forms 10-Q for the Periods Ended March 31, June 30, and September 30,  
2010  
Filed May 10, August 9, and November 9, 2010, respectively  
File No. 1-14965**

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