



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

April 8, 2010

Via U.S. Mail

Mr. Hugh Redd
Chief Financial Officer
2941 Fairview Park Drive, Suite 100
Falls Church, Virginia 22042

Re: General Dynamics Corporation
Form 10-K for the year ended December 31, 2008
Filed February 20, 2009
File No. 001-03671

Definitive Proxy on Schedule 14A
Filed March 20, 2009
File No. 001-03671

Dear Mr. Redd:

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

Regards,

Amanda Ravitz
Branch Chief - Legal