



DIVISION OF
CORPORATION FINANCE

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

February 15, 2022

Jason Aiken
Chief Financial Officer
General Dynamics Corporation
11011 Sunset Hills Road
Reston, Virginia 20190

Re: General Dynamics Corporation
Form 10-K for Fiscal Year Ended December 31, 2020
Filed February 9, 2021
File No. 001-03671

Dear Mr. Aiken:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing