



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2021

Christoph A. Pereira  
Vice President, Chief Risk Officer and Chief Corporate Counsel  
GENERAL ELECTRIC CO  
5 Necco Street  
Boston, MA 02210

**Re: GENERAL ELECTRIC CO**  
**Form S-4**  
**Filed February 12, 2021**  
**File No. 333-253042**

Dear Mr. Pereira:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jay Ingram at 202-551-3397 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing