

Mail Stop 4561

October 29, 2008

Keith S. Sherin
Chief Executive Officer
General Electric Capital Corporation
3135 Easton Turnpike
Fairfield, Connecticut

**Re: General Electric Capital Corporation
Form 10-Q for the Quarterly Period Ended March 31, 2008
Filed February 20, 2008
File No. 001-06461**

Dear Mr. Sherin:

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

Sincerely,

Mike Volley
Staff Accountant