

Mail Stop 3561

June 5, 2008

General Motors Corporation  
Nick S. Cyprus- Controller and Chief Accounting Officer  
300 Renaissance Center  
Detroit, Michigan 48265

**Re:           General Motors Corporation**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 15, 2007**  
**Form 10-Q for the nine months ended September 30, 2007**  
**Filed November 8, 2007**  
**File No. 001-00043**

Dear Mr. Cyprus:

We have completed our review of your Form 10-K and 10-Q along with the corresponding related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief