



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

March 5, 2009

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

**Re:           General Motors Corporation**  
**Form 10-K for the year ended December 31, 2007**  
**Filed February 28, 2008**  
**Form 10-Q for the nine months ended September 30, 2008**  
**Filed November 10, 2008**  
**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