

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

DIVISION OF CORPORATION FINANCE

July 11, 2024

Denis P. Coleman III Chief Financial Officer The Goldman Sachs Group, Inc. 200 West Street New York, NY 102282

Re: The Goldman Sachs Group, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-14965

Dear Denis P. Coleman III:

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 Finance

cc: Sheara Fredman