

Mail Stop 3561

June 4, 2010

Via U.S. Mail

Edward E. Whitacre, Jr.
Chairman and Chief Executive Officer
General Motors Company
300 Renaissance Center
Detroit, MI 48265-3000

**Re: General Motors Company
Registration Statement on Form 10
Filed April 7, 2010
File No. 000-53930**

**Form 10-K for the fiscal year ended December 31, 2009
Filed April 7, 2010
File No. 333-160471**

**Motors Liquidation Company
Current Report on Form 8-K
Filed April 6, 2010
File No. 001-00043**

Dear Mr. Whitacre:

We have completed our review of the above-referenced filings and have no further comments at this time.

Regards,

Max A. Webb
Assistant Director