

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

Mail Stop 6010

September 12, 2008

VIA U.S. MAIL

Keith S. Sherin Chief Financial Officer General Electric Company 3135 Easton Turnpike Fairfield, Connecticut 06828

Re: General Electric Company

Form 10-K for the year ended December 31, 2007

Filed February 20, 2008

File No. 001-00035

Dear Mr. Sherin:

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

Sincerely,

Angela Crane Branch Chief