



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

DIVISION OF  
CORPORATION FINANCE

January 25, 2011

Michael A. Neal  
Chief Executive Officer  
General Electric Capital Corporation  
901 Main Avenue  
Norwalk, CT 06851-1168

**Re: General Electric Capital Corporation  
Form 10-K for Fiscal Period Ended December 31, 2009  
Form 10-Q for Fiscal Period Ended September 30, 2010  
File No. 001-06461**

Dear Mr. Neal:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief