



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 25, 2018

Barry G. Steele  
Chief Financial Officer  
Gentherm Inc.  
21680 Haggerty Road  
Northville, MI 48167

**Re: Gentherm Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2017**  
**Filed October 30, 2017**  
**File No. 000-21810**

Dear Mr. Steele:

We have completed our review of your filings. 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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure