



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2019

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

**Re: Gentherm Incorporated**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 23, 2018**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2018**  
**Filed November 1, 2018**  
**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,

Division of Corporation Finance  
Office of Transportation and Leisure