

DIVISION OF CORPORATION FINANCE

May 6, 2022

Matteo Anversa EVP, Chief Financial Officer and Treasurer Gentherm Incorporated 21680 Haggerty Road Northville Michigan 48167

> Re: Gentherm Incorporated Form 10-K for the Fiscal Year Ended December 31, 2021 Filed February 17, 2022 File No. 000-21810

Dear Mr. Anversa:

We have completed our review of your filing. 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 Manufacturing