

**VIA EDGAR**

December 18, 2018

Amy Geddes  
Lyn Shenk  
United States Securities and Exchange Commission  
Division of Corporate Finance  
Office of Transportation and Leisure  
100 F Street, N.E.  
Washington, D.C. 20549

**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 Amy Geddes and Lyn Shenk:

In your letter dated December 11, 2018 (the "Staff Comment Letter"), you requested that we respond to your comments regarding our Form 10-K for the Fiscal Year ended December 31, 2017 and our Form 10-Q for the Fiscal Quarter ended September 30, 2018 within ten business days or advise you when we would provide a response.

During our telephone conversation with Amy Geddes today, we advised her that, due to the upcoming holidays and other timing constraints on our finance and legal personnel, we were requesting an extension of time to provide a response. As a result, we will submit our response to the Staff Comment Letter by January 15, 2019.

Very truly yours,

/s/ Barry G. Steele

Barry G. Steele  
Chief Financial Officer