



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