

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

Office of

Corporation Finance

Transportation and Leisure