



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2016

Charles K. Stevens III  
Executive Vice President and Chief Financial Officer  
General Motors Company  
300 Renaissance Center  
Detroit, Michigan 48265-3000

**Re: General Motors Company  
Form 8-K Dated July 21, 2016  
Filed July 21, 2016  
File No. 001-34960**

Dear Mr. Stevens:

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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure