



DIVISION OF  
CORPORATION FINANCE

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

July 10, 2018

Thomas S. Timko  
Vice President, Global Business Solutions and Chief Accounting Officer  
General Motors Company  
300 Renaissance Center  
Detroit, Michigan 48265

**Re: General Motors Company**  
**Form 10-K for the Year Ended December 31, 2017**  
**File No. 001-34960**

Dear Mr. Timko:

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.

Division of Corporation Finance  
Office of Transportation and Leisure