

DIVISION OF CORPORATION FINANCE

April 26, 2021

Christopher Hatto Vice President and Chief Accounting Officer General Motors Company 300 Renaissance Center Detroit, Michigan 48265-3000

Re: General Motors Company Form 10-K for the Year Ended December 31, 2020 File No. 001-34960

Dear Mr. Hatto:

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,

Division of Corporation Finance Office of Manufacturing