

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

February 1, 2024

Paul A. Jacobson Chief Financial Officer General Motors Co 300 Renaissance Center Detroit, Michigan 48265-3000

> Re: General Motors Co Form 10-K for the Year Ended December 31, 2022 File No. 001-34960

Dear Paul A. Jacobson:

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