



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2022

Olivier Rabiller  
President and Chief Executive Officer  
Garrett Motion Inc.  
La Piece 16  
Rolle, Switzerland 1180

**Re: Garrett Motion Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2021**

**Filed February 14, 2022**

**File No. 001-38636**

Dear Olivier Rabiller:

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