



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

DIVISION OF
CORPORATION FINANCE

December 13, 2018

Kevin C. Nash
Chief Financial Officer
Gentex Corporation
600 N. Centennial Street
Zeeland, Michigan 49464

Re: Gentex Corporation
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 21, 2018
File No. 000-10235

Dear Mr. Nash:

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 Transportation and Leisure