



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2018

Bob Shanks  
Chief Financial Officer  
Ford Motor Company  
One American Road  
Dearborn, Michigan 48126

**Re: Ford Motor Company**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 8, 2018**  
**File No. 001-03950**

Dear Mr. Shanks:

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