

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

DIVISION OF CORPORATION FINANCE

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