



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

DIVISION OF  
CORPORATION FINANCE

October 21, 2022

John Lawler  
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, 2021**  
**Filed February 4, 2022**  
**File No. 001-03950**

Dear John Lawler:

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