



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 3, 2017

Barry G. Steele
Chief Financial Officer
Gentherm Incorporated
21680 Haggerty Road, Ste. 101
Northville, MI 48167

Re: Gentherm Incorporated
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 25, 2016
File No. 000-21810

Dear Mr. Steele:

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,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure