

May 6, 2022

Matteo Anversa
EVP, Chief Financial Officer and Treasurer
Gentherm Incorporated
21680 Haggerty Road
Northville Michigan 48167

Incorporated

Fiscal Year Ended December 31, 2021
2022

Re: Gentherm

Form 10-K for the
Filed February 17,
File No. 000-21810

Dear Mr. Anversa:

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