

April 26, 2021

Christopher Hatto  
Vice President and Chief Accounting Officer  
General Motors Company  
300 Renaissance Center  
Detroit, Michigan 48265-3000

Re: General Motors

Company

Form 10-K for the

Year Ended December 31, 2020

File No. 001-34960

Dear Mr. Hatto:

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