

February 1, 2024

Paul A. Jacobson  
Chief Financial Officer  
General Motors Co  
300 Renaissance Center  
Detroit, Michigan 48265-3000

Re: General Motors Co  
Form 10-K for the  
File No. 001-34960

Year Ended December 31, 2022

Dear Paul A. Jacobson:

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