



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2016

Charles K. Stevens III  
Executive Vice President and Chief Financial Officer  
General Motors Company  
300 Renaissance Center  
Detroit, Michigan 48265-3000

**Re: General Motors Company  
Form 8-K Dated July 21, 2016  
Filed July 21, 2016  
File No. 001-34960**

Dear Mr. Stevens:

We have reviewed your October 17, 2016 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 28, 2016 letter.

Exhibit 1

General Motors Company and Subsidiaries

Supplemental Material, page 1

1. We note your response to prior comment four. Please revise future filings to supplement your presentation of ROIC-adjusted with presentation of ROIC calculated on a non-adjusted basis using GAAP net income. Refer to 10(e)(1)(i)(A) of Regulation S-K.

Charles K. Stevens III  
General Motors Company  
December 7, 2016  
Page 2

You may contact Amy Geddes at 202-551-3304 or me at 202-551-3380 with any questions.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure