

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 3561

December 19, 2008

Fred Bauer Chairman and Principal Executive Officer Gentex Corporation 600 North Centennial Street Zeeland, Michigan 49464

Re: Gentex Corporation Form 10-K for the fiscal year ended December 31, 2007 Filed February 27, 2008 Definitive Proxy Statement on Schedule 14A Filed April 10, 2008 File No. 000-10235

Dear Mr. Bauer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Amanda McManus Branch Chief – Legal